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Scott L. Alberino (*Admitted Pro Hac Vice*)

*Counsel to the Debtors and Debtors in Possession*

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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In re:

ATARI, INC., *et al.*,<sup>1</sup>

Debtors.

)  
) Chapter 11  
)  
) Case No. 13-10176 (JMP)  
)  
) (Jointly Administered)  
)

**NOTICE OF PRESENTMENT  
OF THE DEBTORS' APPLICATION PURSUANT  
TO BANKRUPTCY RULE 2014(a) FOR ENTRY OF AN ORDER  
UNDER BANKRUPTCY CODE SECTION 327(a) AUTHORIZING  
THE EMPLOYMENT AND RETENTION OF FRANK, RIMERMAN + CO. LLP  
AS ACCOUNTANT TO THE DEBTORS *NUNC PRO TUNC* TO JANUARY 21, 2013**

**PLEASE TAKE NOTICE** that upon the *Application Pursuant to Bankruptcy Rule 2014(a) for Order Under Bankruptcy Code Section 327(a) Authorizing the Employment and Retention of Frank, Rimerman + Co. LLP* ("**Frank, Rimerman**") as Accountant to the Debtors *Nunc Pro Tunc to January 21, 2013* (the "**Application**"), which Application includes the reasons underlying the requested relief, the undersigned counsel for the above-captioned debtors and

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<sup>1</sup> The Debtors are Atari, Inc., Atari Interactive, Inc., Humongous, Inc., and California U.S. Holdings, Inc.

debtors in possession (collectively, the “*Debtors*”) intend to present to the Honorable James M. Peck, United States Bankruptcy Judge, for signature on **July 10, 2013 at 12:30 p.m. (prevailing Eastern Time)**, the proposed *Order Under Bankruptcy Code Section 327(a) Authorizing the Employment and Retention of Frank, Rimerman + Co. LLP as Accountant to the Debtors Nunc Pro Tunc to January 21, 2013* (the “*Order*”) attached as **Exhibit B** to the Application.

**PLEASE TAKE FURTHER NOTICE** that responses, if any, to the relief requested in the Application (i) must be in writing; (ii) shall conform to the Federal Rules of Bankruptcy Procedure and the Local Bankruptcy Rules for the Southern District of New York; (iii) be filed in accordance with General Order M-399 of the Bankruptcy Court, which can be found at [www.nysb.uscourts.gov](http://www.nysb.uscourts.gov); (iv) shall set forth the name of the objecting party and the basis for the objection and the specific grounds therefore; (v) shall be filed with the Clerk of the Bankruptcy Court (with a courtesy copy delivered directly to the Chambers of the Honorable James M. Peck), together with the proof of service thereof; and (vi) shall be served in a manner so as to actually be received by (a) counsel to the Debtors, Akin Gump Strauss Hauer & Feld LLP, One Bryant Park, New York, New York 10036 (Attn.: Ira S. Dizengoff, Esq. and Kristine G. Manoukian, Esq.), 1333 New Hampshire Avenue, N.W., Washington, D.C. 20036 (Attn.: Scott L. Alberino, Esq.); (b) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, Suite 2100, New York, New York 10004 (Attn.: Richard C. Morrissey, Esq.); (c) counsel to the Official Committee of Unsecured Creditors, Cooley LLP, 1114 Avenue of the Americas, New York, New York 10036 (Attn.: Cathy Hershcopf, Esq. and Jeffrey Cohen, Esq.); (d) counsel to Alden Global Value Recovery Master Fund, L.P., Bracewell & Giuliani, 1251 Avenue of the Americas, 49th Floor, New York, New York 10020 (Attn.: Robert G. Burns, Esq. and Andrew J. Schouder, Esq.); and (e) counsel to Atari, S.A., Allen & Overy LLP, 1221

Avenue of the Americas, New York, New York 10020 (Attn.: Ken Coleman, Esq.), no later than **July 10, 2013 at 12:00 p.m. (prevailing Eastern time)** (the “*Response Deadline*”).

**PLEASE TAKE FURTHER NOTICE** that unless a written response to the Application with proof of service is filed with the Court by the Response Deadline, there will not be a hearing and the Order may be signed.

**PLEASE TAKE FURTHER NOTICE** that if a written response with respect to the Application is timely filed and served in accordance with the General Order M-399 and this Notice, a hearing will be held to consider the Application on a date to be determined before the Honorable James M. Peck, United States Bankruptcy Judge, the United States Bankruptcy Court for the Southern District of New York, Alexander Hamilton Custom House, One Bowling Green, New York, New York, 10004. The moving and responding parties are required to attend the hearing, and failure to attend in person or by counsel may result in relief being granted or denied upon default.

**PLEASE TAKE FURTHER NOTICE** that copies of the Application may be obtained from the Debtors’ claims and noticing agent, BMC Group, Inc., by visiting the website <http://www.bmcgroup.com/atari>. Copies of the Application also may be obtained by accessing the Bankruptcy Court’s website at [www.nysb.uscourts.gov](http://www.nysb.uscourts.gov) through an account obtained from Pacer Service Center at 1-800-676-6856.

New York, New York  
Dated: June 26, 2013

AKIN GUMP STRAUSS HAUER & FELD LLP

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Scott L. Alberino (*Admitted Pro Hac Vice*)

*Counsel to the Debtors and Debtors in Possession*

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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In re:

ATARI, INC., *et al.*,<sup>1</sup>

Debtors.

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)  
) Chapter 11  
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) Case No. 13-10176 (JMP)  
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) (Jointly Administered)  
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**APPLICATION PURSUANT TO  
BANKRUPTCY RULE 2014(a) FOR ENTRY OF AN ORDER  
UNDER BANKRUPTCY CODE SECTION 327(a) AUTHORIZING  
THE EMPLOYMENT AND RETENTION OF FRANK, RIMERMAN + CO. LLP  
AS ACCOUNTANT TO THE DEBTORS *NUNC PRO TUNC* TO JANUARY 21, 2013**

Atari, Inc. ("*Atari*") and certain of its affiliates, as debtors and debtors in possession (collectively, the "*Debtors*") file this application (the "*Application*"), pursuant to section 327(a) of title 11 of the United States Code (the "*Bankruptcy Code*"), Rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the "*Bankruptcy Rules*"), and Rule 2014-1 of the Local Bankruptcy Rules for the Southern District of New York (the "*Local Rules*") for the entry of an order,

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<sup>1</sup> The Debtors are Atari, Inc., Atari Interactive, Inc., Humongous, Inc., and California U.S. Holdings, Inc.

substantially in the form attached hereto as **Exhibit B**, authorizing the Debtors to retain and employ Frank, Rimerman + Co. LLC (“***Frank, Rimerman***”), as accountant to the Debtors *nunc pro tunc* to January 21, 2013. In support of this Application, the Debtors rely on the Declaration of Joseph M. Albero (the “***Albero Declaration***”), a partner of Frank, Rimerman, attached to this Application as **Exhibit A** and incorporated herein by reference. In further support of this Application, the Debtors respectfully state as follows:

### **Jurisdiction and Venue**

1. This Court has jurisdiction over the Application pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. § 1408. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

2. The statutory predicates for the relief sought herein are Bankruptcy Code section 327, Bankruptcy Rule 2014 and Local Rule 2014-1.

### **Background**

3. On January 21, 2013 (the “***Petition Date***”), each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtors continue to operate their business and manage their properties as debtors-in-possession pursuant to Bankruptcy Code sections 1107(a) and 1108. No request for the appointment of a trustee or an examiner has been made in these cases.

4. By an order entered on January 24, 2013, the Debtors’ chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b) [Docket No. 27]. On February 6, 2013, the United States Trustee for the Southern District of New York (the “***U.S. Trustee***”) appointed the Official Committee of Unsecured Creditors (the “***Committee***”) [Docket No. 64].

5. On February 20, 2013, the Debtors filed their *Motion Pursuant to 11 U.S.C. Sections 105, 327, 328, 330, and 331 for Entry of an Order Nunc Pro Tunc to the Petition Date Authorizing Retention of Professionals Utilized in the Ordinary Course of Business* [Docket No. 90] (the “**OCP Motion**”). On March 6, 2013, the Court entered an order granting the OCP Motion [Docket No. 114]. By the OCP Motion, the Debtors sought authority to retain Frank, Rimerman, among others, as an ordinary course professional. Thereafter, following an informal objection by the U.S. Trustee, the Debtors withdrew their request to retain Frank, Rimerman as an ordinary course professional and agreed to file a separate application for authority to retain Frank, Rimerman as their accountant *nunc pro tunc* to January 21, 2013.

#### **Relief Requested**

6. The Debtors seek entry of an order pursuant to Bankruptcy Code section 327(a), Bankruptcy Rule 2014(a) and Local Rule 2014-1 authorizing the employment and retention of Frank, Rimerman as their accountant in connection with preparing the Debtors’ federal and state income tax returns in accordance with the terms and conditions set forth in the Engagement Letter (the “**Engagement Letter**”), a copy of which is attached as **Exhibit 1** to the Albero Declaration.

#### **Frank, Rimerman’s Qualifications**

7. Frank, Rimerman is a certified public accounting (“**CPA**”) firm with considerable experience providing business tax accounting and auditing services to various businesses. Frank, Rimerman has provided various services to several entities similar to the Debtors, including DNA Sciences and Round Table Pizza.

8. The Debtors propose to retain Frank, Rimerman as accountant to assist with the preparation of the Debtors’ federal and state income tax returns for the year ended March 31, 2013 (the “**Tax Return Preparation**” or “**Services**”). Frank, Rimerman has been providing

professional tax accounting services to the Debtors since February 1, 2011, and has in-depth knowledge of the Debtors' accounting and business operations.

9. The Services that Frank, Rimerman will provide to the Debtors are necessary to enable the Debtors to comply with the relevant state and federal tax regulations. Additionally, the Services will not duplicate the services of any of the other professionals retained by the Debtors in these chapter 11 cases, and Frank, Rimerman will use reasonable efforts to coordinate the Services with the Debtors and the Debtors' other professionals to avoid such unnecessary duplication.

#### **Services to Be Provided**

10. Pursuant to the terms of the Engagement Letter, since March 21, 2013, Frank, Rimerman has been providing Tax Return Preparation services to the Debtors to assist the Debtors in remaining compliant with federal and state tax law requirements. Specifically, the Tax Return Preparation services provided by Frank, Rimerman include preparing the Debtors' (a) federal income tax return for the year ended March 31, 2013 and (b) California state income tax return for the year ended March 31, 2013.

11. To the extent the Debtors request additional services not covered under the Engagement Letter, Frank, Rimerman will enter into subsequent engagement letters, as necessary, and will file and serve a notice of presentment of an order to the Court for approval of any such additional engagement letters.

#### **Frank, Rimerman's Disinterestedness**

12. To the best of the Debtors' knowledge, and except as disclosed in the Albero Declaration, Frank, Rimerman is a "disinterested person" as the term is defined in Bankruptcy Code section 101(14) and modified by Bankruptcy Code section 1107(b). Frank, Rimerman does not have any conflict of interest nor does Frank, Rimerman currently represent or hold



any interest adverse to the Debtors, their equity holders, the Debtors' estates, the Debtors' current or former officers and directors, the Debtors' creditors, the United States Trustee, or any person employed in the Office of the United States Trustee, in the matters upon which Frank, Rimerman is to be engaged, as set forth in detail in the Albero Declaration. Furthermore, Frank, Rimerman did not have a pre-petition role in the management of the Debtors as an officer, director, employee or consultant, and Frank, Rimerman was not involved in the decision by the Debtors to engage the services of Frank, Rimerman in these bankruptcy cases.

13. Frank, Rimerman has waived any amounts owed to it for services performed or expenses incurred prior to the Petition Date, and consequently, Frank, Rimerman is not a pre-petition creditor of the Debtors. Additionally, Frank, Rimerman has fully informed the Debtors of its ongoing representations as described in the Albero Declaration and the Debtors have consented to Frank, Rimerman's continued representation of such entities in matters unrelated to these chapter 11 cases.

14. Finally, Frank, Rimerman has informed the Debtors that it will conduct an ongoing review of its files to ensure that no conflicts or other disqualifying circumstances exist or arise. If any new material facts or relationships are discovered, Frank, Rimerman will supplement its disclosure to the Court.

#### **Compensation**

15. Subject to the Court's approval, and pursuant to the terms and conditions of the Engagement Letter, Frank, Rimerman intends to charge the Debtors for the Services rendered in these chapter 11 cases its hourly rates for such services, which are as follows:

<u>Person</u>	<u>Title</u>	<u>Hourly Rate</u>
Joseph M. Alberio	Partner	\$610
Elaine Leung	Director	\$530
Henry Godsey	Associate	\$180

16. In addition to the foregoing, Frank, Rimerman may utilize other professionals and staff, from time to time, in connection with the Tax Return Preparation at Frank, Rimerman's standard hourly rates in effect for those personnel.

17. Frank, Rimerman's hourly rates are revised periodically in the ordinary course of their business. Frank, Rimerman will (i) provide ten (10) business days' notice to the Debtors, the U.S. Trustee and counsel to the Committee of any increases in the rates set forth in the Engagement Letter and (ii) file such notice with the Court.

18. In addition to the hourly rates set forth above, the Debtors will reimburse Frank, Rimerman for any expenses incurred in connection with Frank, Rimerman's retention in these chapter 11 cases and the performance of the Services set forth in the Engagement Letter. Frank, Rimerman's expenses may include, but not be limited to, reasonable and customary out-of-pocket expenses for items such as travel, meals, accommodations and other expenses.

19. Frank, Rimerman has advised the Debtors that it is not the practice of its professionals to keep detailed time records in one-tenth-of-an-hour increments (i.e., six-minute increments) as customarily kept by attorneys who are compensated subject to approval of the Bankruptcy Court. Instead, the customary practice of Frank, Rimerman's professionals is to keep reasonably detailed records of services rendered during the course of an engagement in quarter-hour (0.25) increments.

**Basis for Relief Requested**

20. The Debtors seek the retention of Frank, Rimerman as their accountant in connection with Tax Return Preparation services pursuant to Bankruptcy Code section 327(a), which provides that a debtor, subject to court approval:

[M]ay employ one or more attorneys, accountants, appraisers, auctioneers, or other professional persons, that do not hold or represent an interest adverse to the estate, and that are disinterested persons, to represent or assist the [debtor] in carrying out the [debtor]'s duties under this title.

11 U.S.C. § 327(a).

21. Bankruptcy Rule 2014(a) requires that an application for retention include:

[S]pecific facts showing the necessity for the employment, the name of the [firm] to be employed, the reasons for the selection, the professional services to be rendered, any proposed arrangement for compensation, and, to the best of the applicant's knowledge, all of the [firm's] connections with the debtor, creditors, any other party in interest, their respective attorneys and accountants, the United States trustee, or any person employed in the office of the United States trustee.

Fed. R. Bankr. P. 2014.

22. The Debtors submit that for all the reasons stated above and in the Albero Declaration, the retention of Frank, Rimerman to provide Tax Return Preparation services to the Debtors is warranted and appropriate under the facts and circumstances of these cases. Further, as stated in the Albero Declaration and above, Frank, Rimerman is a "disinterested person" within the meaning of Bankruptcy Code section 101(14), as required by Bankruptcy Code section 327(a), and does not hold or represent an interest adverse to the Debtors' estates and has no connection to the Debtors, their creditors or their related parties except as may be disclosed in the Albero Declaration. Accordingly, the retention of Frank, Rimerman as accountant to the Debtors should be approved.

**Notice**

23. The Debtors have provided notice of this Application to: (a) the U.S Trustee;

(b) Bracewell & Giuliani LLP, counsel to the DIP Lender; (c) Cooley LLP, counsel to the Committee; (d) Allen & Overy, counsel to Atari, S.A.; (e) the Internal Revenue Service; (f) the New York State Attorney General; (g) the United States Attorney for the Southern District of New York; and (h) all parties having filed notices of appearances in these cases. In light of the nature of the relief requested, the Debtors respectfully submit that no further notice is necessary.

**No Prior Request**

24. No prior application for the relief requested herein has been made to this or any other Court.

WHEREFORE, the Debtors respectfully request that the Court enter an Order, substantially in the form annexed hereto as **Exhibit B**, (i) authorizing the Debtors to retain Frank, Rimerman as their accountant in these cases for the purposes set forth above and (ii) providing the Debtors such other and further relief as the Court may deem just, proper and equitable.

New York, New York  
Dated: June 26, 2013

By: /s/ Robert A. Mattes  
Robert A. Mattes  
Chief Financial Officer  
Atari, Inc.

**EXHIBIT A**

**DECLARATION OF JOSEPH M. ALBERO**

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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In re:	)	
	)	Chapter 11
ATARI, INC., <i>et al.</i> , <sup>1</sup>	)	
	)	Case No. 13-10176 (JMP)
	)	
Debtors.	)	(Jointly Administered)
	)	

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**DECLARATION OF JOSEPH M. ALBERO IN  
SUPPORT OF THE DEBTORS' APPLICATION PURSUANT  
TO BANKRUPTCY RULE 2014(a) FOR ENTRY OF AN ORDER  
UNDER BANKRUPTCY CODE SECTION 327(a) AUTHORIZING THE  
EMPLOYMENT AND RETENTION OF FRANK, RIMERMAN + CO. LLP  
AS ACCOUNTANT TO THE DEBTORS *NUNC PRO TUNC* TO JANUARY 21, 2013**

I, Joseph M. Albero, hereby declare, pursuant to 28 U.S.C. § 1746 that the following statements are true and correct, to the best of my knowledge and belief after due inquiry as described herein:

1. I am over the age of 18 and competent to testify. I am a partner of Frank, Rimerman + Co. LLP ("***Frank, Rimerman***"), a certified public accounting ("***CPA***") firm dedicated to providing business tax accounting, auditing, and related accounting services, headquartered at 1801 Page Mill Road, Palo Alto, CA 94304. I am duly authorized to make and submit this declaration (the "***Declaration***") on behalf of the Frank, Rimerman in accordance with section 327(a) of title 11 of the United States Code (the "***Bankruptcy Code***"), Rule 2014 of the Federal Rules of Bankruptcy Procedure (the "***Bankruptcy Rules***") and Rule 2014-1 of the Local Bankruptcy Rules of the United States Bankruptcy Court for Southern District of New York (the "***Local Rules***") in support of the application (the "***Application***") of the Debtors for entry of an order authorizing the Debtors to employ and retain Frank, Rimerman as their accountant to assist

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<sup>1</sup> The Debtors are Atari, Inc., Atari Interactive, Inc., Humongous, Inc., and California U.S. Holdings, Inc.

with the preparation of the Debtors' federal and state income tax returns for the year ended March 31, 2013.

2. Unless otherwise stated in this Declaration, I have personal knowledge of the facts set forth herein and, if called as a witness, I would testify thereto. Certain of the disclosures set forth herein relate to matters within the knowledge of other employees of Frank, Rimerman and are based on information provided by them. To the extent any information disclosed herein requires amendment or modification upon Frank, Rimerman's completion of further analysis or as additional party in interest information becomes available, a supplemental declaration will be submitted to the Court reflecting such amended or modified information.

**Frank, Rimerman's Qualifications**

3. Frank, Rimerman is an accounting firm offering a variety of accounting, business consulting and compliance services. These professional services—business tax accounting, audits and financial reporting, as well as, outsourced accounting, controller and chief financial officer services—help businesses reach their challenging goals. In addition to our headquarters in Palo Alto, CA, Frank, Rimerman has three offices in California and another in New York. Frank, Rimerman and the professionals it employs are well-qualified to advise the Debtors in the matters for which Frank, Rimerman is proposed to be employed. Frank, Rimerman has provided various services to several entities similar to the Debtors, including DNA Sciences and Round Table Pizza.

4. Frank, Rimerman is aware that the Debtors are retaining other professionals to assist with the Debtors' efforts in these chapter 11 cases. The services provided by Frank, Rimerman, however, will not duplicate the services of any of the other professionals retained by the Debtors in these chapter 11 cases, and Frank, Rimerman will use reasonable efforts to

coordinate its services with the Debtors and the Debtors' other professionals to avoid such unnecessary duplication.

**Services to be Provided**

5. Subject to further order of the Court and consistent with the engagement letter between the Debtors and Frank, Rimerman dated as of February 9, 2012 (the "***Engagement Letter***"), a copy of which is annexed as **Exhibit 1** hereto, the Debtors have requested that Frank, Rimerman render the following professional services:

- a. Preparing the Debtors' federal income tax return for the year ended March 31, 2013; and
- b. Preparing the Debtors' California income tax return for the year ended March 31, 2013.

6. To the extent the Debtors request additional services not covered under the Engagement Letter, Frank, Rimerman will enter into subsequent engagement letters, as necessary, and will file and serve a notice of presentment of an order to the Court for approval of any such additional engagement letters.

**Frank, Rimerman's Disinterestedness**

7. In connection with its proposed retention by the Debtors, Frank, Rimerman conducted a review, employing the procedures and methodology described herein (such review, the "***Conflict Search***"), of relationships between Frank, Rimerman and the list of individuals and entities set forth on **Exhibit 2** hereto (excluding the Debtors, collectively, the "***Potential Parties-in-Interest***"). Based on the results of the Conflict Search conducted to date, to the best of my knowledge, none of myself, Frank, Rimerman or any of its principals, partners, members or professionals (collectively, the "***Professionals***"), insofar as I have been able to ascertain based on the procedures employed in the Conflict Search, (i) have any connection with the Debtors, any of the Potential Parties-in-Interest, or the United States Trustee for the Southern District of



New York (the “*U.S. Trustee*”), any person employed by the U.S. Trustee, any United States Bankruptcy Judge for the Southern District of New York, or any District Judge for the Southern District of New York or (ii) represents an interest that is materially adverse to the interest of the Debtors’ estate or any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with or interest in the Debtors, or for any other reason of which I know or about which I have been informed, with respect to services to be performed pursuant to the Engagement Letter, except as disclosed or otherwise described herein.

8. Frank, Rimerman’s Conflict Search consisted of the following searches and inquiries to determine whether it, or any of its Professionals, had any present or former connections with the Potential Parties-in-Interest:

Frank, Rimerman searched its client database against the Potential Parties-in-Interest list. Based on that search, we are not formally engaged to provide accounting services to any Potential Party-in-Interest. To the best of my knowledge, no business relationship constitutes interests materially adverse to the Debtors in matters upon which Frank, Rimerman is to be engaged in these chapter 11 cases.

9. To the best of my knowledge, and based on the results of the Conflict Search, Frank, Rimerman is a “disinterested person” within the meaning of Bankruptcy Code section 101(14), in that, except as otherwise set forth herein, its Professionals:

- a. are not creditors, equity security holders, or insiders of the Debtors;
- b. are not and were not, within two years of the Petition Date, a director, officer or employee of the Debtors; and
- c. do not have an interest materially adverse to the interests of the estates or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtors, or for any other reason.

10. Frank, Rimerman is not providing, and will not provide, services to any of the Potential Parties-in-Interest that are adverse to the Debtors or their estates or related to issues

connected to the Debtors' chapter 11 bankruptcy cases. Further, Frank, Rimerman is not providing, and will not provide, services to the Debtors that would be adverse to any of the Potential Parties-in-Interest.

11. Frank, Rimerman (including its Professionals prior to their employment at Frank, Rimerman) may have in the past represented, may currently represent, and likely in the future will represent, Potential Parties-in-Interest of the Debtors in connection with matters unrelated to the Debtors and these chapter 11 cases (except as described below). In addition, Frank, Rimerman makes the following specific disclosure: prior to the Petition Date, and as recent as December 2012, Frank, Rimerman has provided tax consulting services to Atari Inc., Atari Interactive, Inc., California US Holdings, Inc. and subsidiaries.

12. Of the possible conflicts described herein, Frank, Rimerman is subject to confidentiality agreements with respect to many of the entities involved, some of which may be publicly traded or owned by companies that may be publicly traded. In accordance with these confidentiality obligations, Frank, Rimerman is not in a position to disclose the names of these companies, for the reasons stated herein. To the best of my knowledge, none of these business relations constitutes an interest materially adverse to the Debtors' estates in matters upon which Frank, Rimerman is to be engaged in the chapter 11 cases. Frank, Rimerman has not been retained to assist any entity or person other than the Debtors on matters relating to, or in connection with, the chapter 11 cases. If the Court approves the proposed employment of Frank, Rimerman by the Debtors, Frank, Rimerman will not accept any engagement or perform any services in relation to the chapter 11 cases for any entity or person other than the Debtors. Frank, Rimerman will, however, continue to provide professional services to entities or persons that may be creditors of the Debtors or Potential Parties-in-Interest in the chapter 11 cases or their

affiliates; *provided, however*, that such services do not directly relate, or have any direct connection, to the chapter 11 cases.

13. Frank, Rimerman may appear in cases, proceedings and transactions involving attorneys, accountants, investment bankers and financial consultants, some of which may represent claimants and Potential Parties-in-Interest in these chapter 11 cases. Further, Frank, Rimerman (including its Professionals prior to their employment at Frank, Rimerman), has in the past, and may in the future, be represented by attorneys and law firms in the legal community, some of whom may be involved in these chapter 11 cases. In addition, Frank, Rimerman (including its Professionals prior to their employment at Frank, Rimerman) has in the past and may in the future, be working with or against other professionals involved in these chapter 11 cases, in matters unrelated to these chapter 11 cases. To the best of my knowledge, none of these business relations constitute interests materially adverse to the Debtors in matters upon which Frank, Rimerman is to be engaged in these chapter 11 cases.

14. Although Frank, Rimerman has researched the Potential Parties-in-Interest, the Debtors may have customers, creditors, competitors, and other parties with whom they maintain business relationships that are not included as Potential Parties in Interest and with whom we may maintain business relationships. Other than as disclosed herein, Frank, Rimerman has no relationship with the Debtors of which I am aware after due inquiry.

15. In light of the extensive number of the Debtors' creditors, Potential Parties-in-Interest, and potential additional parties-in-interest, neither I nor Frank, Rimerman are able conclusively to identify all potential relationships at this time and we reserve the right to supplement this disclosure as additional relationships come to our attention. If any new relevant facts or relationships are discovered or arise, Frank, Rimerman will use reasonable efforts to

identify such further developments and will file promptly a supplemental declaration as required by Bankruptcy Rule 2014(a) and Local Rule 2014-1.

**Affirmative Statement of Disinterestedness**

16. To the best of my knowledge, information and belief, formed after reasonable inquiry, none of the services rendered by Frank, Rimerman to the Potential Parties-in Interest have been in connection with the Debtors or these chapter 11 cases. Frank, Rimerman believes that these relationships will not impair its ability to objectively perform professional services on behalf of the Debtors. Frank, Rimerman will not accept any engagement that would require Frank, Rimerman to represent an interest materially adverse to the Debtors.

17. To the best of my knowledge, information and belief formed after reasonable inquiry, Frank, Rimerman does not hold nor represent any interest materially adverse to the Debtors in the matters for which Frank, Rimerman is proposed to be retained. Accordingly, I believe that Frank, Rimerman is eligible for retention by the Debtors under the Bankruptcy Code.

18. Prior to the Petition Date, the Debtors owed Frank, Rimerman \$42,852. In connection with the proposed retention, Frank, Rimerman has agreed to waive any claims it has against the Debtors for such fees. As such, to the best of my knowledge, the Debtors do not owe Frank, Rimerman for any services provided prior to the Petition Date.

19. Frank, Rimerman and the professionals that it employs are qualified to represent the Debtors in the matters for which Frank, Rimerman is proposed to be employed.

**Frank, Rimerman's Compensation**

20. Frank, Rimerman has agreed to represent the Debtors for compensation according to the fee structure agreed upon in the Engagement Letter, as further detailed in the Application (the "*Fee and Expense Structure*"). The Fee and Expense Structure is reasonable and consistent

with Frank, Rimerman's typical fees for work of this nature. The Fee and Expense Structure is set at a level designed to compensate Frank, Rimerman fairly for the work of its professionals and assistants, and to cover fixed and routine overhead expenses. Indeed, the entire engagement as set forth in the Engagement Letter is common within the industry and reflects what is considered to be "market" both in- and out-of-chapter 11 proceedings, in each case, in light of the scope of work to be performed pursuant to the retention. It is Frank, Rimerman's policy to charge its clients for out-of-pocket disbursements and expenses incurred in the rendition of services.

21. Frank, Rimerman intends to apply to this Court for payment of compensation and reimbursement of expenses in accordance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules and the Engagement Letter, and pursuant to any additional procedures that may be established by this Court in these cases.

22. Frank, Rimerman will file with the Court interim and final fee applications for allowance of its compensation and reimbursement of its expenses in accordance with the Bankruptcy Code, any applicable Bankruptcy Rules, any applicable Local Rules and any orders of this Court.

23. Frank, Rimerman advised the Debtors that it is not the practice of Frank Rimerman's professionals to keep detailed time records in one-tenth-of-an-hour increments (i.e., six-minute increments) as customarily kept by attorneys who are compensated subject to approval of the Bankruptcy Court. Instead, the customary practice of Frank, Rimerman's professionals is to keep reasonably detailed records of services rendered during the course of an engagement in quarter-hour (0.25) increments. Frank, Rimerman will provide the following in its monthly, interim and final fee applications: (a) narrative summarizing each project category

and the services rendered under each project category; (b) as an exhibit to each monthly, interim and final fee application that Frank, Rimerman files in these chapter 11 cases, a summary, by project category, of services rendered to the Debtors, which identifies each professional rendering services, the number of hours expended by each professional, and the amount of compensation requested with respect to the services rendered by each professional; and (c) reasonably detailed records of time in quarter-hour (0.25) increments, describing the services rendered by each professional and the amount of time spent on each date.

24. Frank, Rimerman believes that given the nature of the services to be provided, such billing format and associated time details will be sufficient for the Debtors and other parties-in-interest to make informed judgments regarding the nature and appropriateness of Frank, Rimerman's services and fees.

25. In accordance with Bankruptcy Code section 504, Frank, Rimerman has no agreement or understanding with any other entity, other than a principal, a partner or an associate of Frank, Rimerman, for the sharing of compensation received or to be received for services rendered in connection with these chapter 11 cases.

26. The foregoing constitutes the statement of Frank, Rimerman pursuant to Bankruptcy Code sections 327(a) and 328(a), Bankruptcy Rules 2014(a) and 2016, and Local Rules 2014-1 and 2016-1.

27. I declare under penalty of perjury that the foregoing is true and correct.

Executed on June 20, 2013 in San Francisco, California.

/s/ Joseph M. Albero  
Joseph M. Albero  
Partner  
Frank, Rimerman + Co. LLP

**EXHIBIT 1**

**ENGAGEMENT LETTER**

# Frank, Rimerman + Co. LLP

March 21, 2013

Mr. Robert Mattes  
Atari Group  
c/o California U.S. Holdings, Inc.  
475 Park Avenue South, 12th Floor  
New York, New York 10016

Certified  
Public  
Accountants

Dear Robert:

This letter confirms our arrangements concerning the services to be rendered by our Firm in connection with the income tax matters for the entities listed in Appendix A of this letter.

Palo Alto  
San Francisco  
San Jose  
St. Helena  
New York

We will prepare the entities' federal and State of California income tax returns for the year ended March 31, 2013, from information you will furnish us. If any of the entities have operations in a state or states other than noted, please identify the circumstances so we may evaluate with you any additional tax return filing requirements. We will not audit or otherwise verify the data you submit, although we may ask you for clarification of some of the information. Your clarification may help to avoid improper reporting and possible penalties. You are also confirming you will furnish us with all the necessary information required for preparing the returns in a timely manner.

Our work in the preparation of these income tax returns does not include any procedures designed to discover fraud, defalcations, or other irregularities, should any exist. Our work is limited to the preparation of state and federal income tax returns, and does not include consultation on other taxation issues, unless specified.

During the course of the engagement, we may provide you with business and tax advice, but we are not obligated to do so unless you specifically request us to perform a specific service. It is our policy to put all advice on which a client intends to rely in writing. We believe this is necessary to avoid any confusion and make clear the specific nature of our advice. You should not rely on any unwritten advice from our firm.

In accumulating your tax information, it is important you understand the Internal Revenue Service and state recordkeeping requirements. Taxing authorities, by regulation, require you to both maintain and retain information substantiating all items reported on your returns. It is important you maintain a record system satisfying these requirements. Documentation requirements are especially important for charitable contribution, travel, entertainment, auto and computer use deductions. Written documentation relating to the specific type and amount of charitable contributions made will be required in order to claim the deduction. If you have any questions as to what documentation will satisfy IRS requirements, we will be pleased to advise you.



If any of the entities made a gift of cash or property to anyone during the year, you may be required to file Form 709, United States Gift Tax Return. In certain cases, even gifts of less than \$13,000 in value require a gift tax return be filed, and the consequences of not filing can be significant. It is your responsibility to provide us with all the information required to assess your filing needs, so we may file complete and accurate returns, if necessary.

In addition, the Internal Revenue Service has recently issued regulations requiring disclosures for certain transactions, including "tax shelter" transactions and certain other transactions generating significant losses. If you believe you or any of the entities may have been involved in such a transaction, we should discuss the impact of these new rules on the 2012 tax filings.

In analyzing your tax information, we may discover there are conflicting authorities on how you may report (or not report) an item or transaction on your tax returns. There are many tax authorities (court cases, statutes, regulations, etc.), and these are constantly changing. If there is a reasonable justification for doing so, we will use our professional judgment to resolve questions in your favor where a tax law is unclear. If we report an item or transaction based on a conflicting authority favoring you as opposed to the IRS or other state taxing agencies, there is a possibility the IRS or state taxing agencies may disagree with our position. Improperly valuing an item, inadvertently omitting information or a transaction, or taking a position contrary to the IRS or state taxing agencies could result in the IRS or state taxing agencies assessing you a penalty. Currently, the IRS and state taxing agencies are aggressive in assessing penalties. Though we will provide guidance, you have the final responsibility for the handling of each item on your returns, as well as, the overall correctness of the returns. As such, if the IRS should later contest the position taken, there may be an assessment of additional tax plus interest and penalties. We assume no liability for any such additional tax, penalties or other assessments.

**Please note any person or entity subject to the jurisdiction of the United States (includes individuals, corporations, partnerships, trusts, and estates) having a financial interest in, or signature or other authority over, bank accounts, securities, or other financial accounts having a value exceeding \$10,000 in a foreign country, shall report such a relationship. Filing requirements also apply to taxpayers that have direct or indirect control over a foreign or domestic entity with foreign financial accounts, even if the taxpayer does not have foreign account(s). For example, a corporate-owned foreign account would require filings by the corporations and by the individual corporate officers with signature authority. Failure to disclose the required information to the U.S. Department of the Treasury may result in substantial civil and/or criminal penalties.**

If you and/or your entity have a financial interest in any foreign accounts, you are responsible for providing our firm with all the information necessary to prepare Form TD-F-90-22.1 required by the U.S. Department of the Treasury on or before June 30th following each tax year. If you do not provide our firm with information regarding any interest you may have in a foreign account, we will not be able to prepare any of the required disclosure statements.

In addition, currently the Internal Revenue Service under IRC sections 6038 and 6046 requires information reporting by certain foreign-owned U.S. corporations (Form 5472) and certain individuals who are officers, directors or shareholders of certain foreign corporations (Form 5471). Certain U.S. transfers of property to foreign corporations are also required to be reported (Form 926). For taxable years beginning after March 18, 2010, if you hold foreign financial assets with an aggregate value exceeding \$50,000, you will be required to report certain information about those assets on a new form (Form 8938). The above referenced IRS code sections describe the information required to be reported on the respective forms. These forms are due when your federal income tax return is due, including extensions. If you fall within one of the above categories, you may be required to file one or more of the above listed forms. Failure to timely file may result in substantial monetary penalties. You acknowledge and accept responsibility for informing us of your belief that you fall into one of the above categories, and you agree to provide us with the information necessary to prepare the appropriate form(s). We assume no liability for penalties associated with the failure to file or the untimely filing of one of these forms.

If any of the entities maintain a qualified pension plan, certain types of welfare benefit plans, or a cafeteria plan, you may be required to file a Form 5500, Annual Return/Report of Employee Benefit Plan, each year. We assume you and/or your plan administrator have taken care of any filing responsibilities related to plans you may have. If you would like our assistance in filing any required returns, please let us know, and we will be happy to assist you.

We will not be responsible for any state or federal administrative or filing requirements for new hires, existing employees and/or independent contractors including, but not limited to, Forms W-4, 1099, DE 34 or DE 542. We are available, at your request, to assist you with these filings or you can contact the EDD Hotline at 916-657-0529 or refer to the EDD Web Site at <http://www.edd.ca.gov>.

We are responsible for preparing only the returns listed on Appendix A. Our fee does not include responding to inquiries or examinations by taxing authorities. In the event the federal or state taxing authorities examine your returns, we will be available to represent you. Additional invoices will be rendered for the services involved.

It is our firm's policy to retain copies of your tax return information for seven years, after which time the information will be destroyed.

We will begin invoicing you upon commencement of this work. All invoices including interim billings are due when rendered. Please see Appendix A for fees for our services; they will reflect the value of the service provided. Out-of-pocket expenses (travel, phone, support services, computer processing charges, etc.) will be billed as incurred. Invoices not paid within 30 days will be subject to a 1% per month (12% per year) late charge. We reserve the right to stop work on any account that is 60 days past due.

If any dispute arises between us, we both agree to first try in good faith to settle the dispute by mediation administered by the American Arbitration Association under Rules for Professional Accounting and Related Services Disputes, before resorting to litigation. Cost of any mediation proceeding shall be shared equally by all parties.

We both agree any dispute over fees charged by us to you will be submitted for resolution by arbitration in accordance with the Rules of Professional Accounting and Related Services Disputes of the American Arbitration Association. Such arbitration shall be binding and final.

IN AGREEING TO ARBITRATION, WE BOTH ACKNOWLEDGE THAT IN THE EVENT OF A DISPUTE OVER FEES WE CHARGE, EACH OF US IS GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY AND INSTEAD WE ARE ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION.

In addition, you further agree that in the event our firm or any of its employees or agents is called as a witness or requested to provide any information whether oral, written or electronic in any judicial, quasi-judicial, or administrative hearing or trial regarding information or communications that you have provided to this firm, or any documents and workpapers prepared by our Firm in accordance with the terms of this agreement, you agree to pay any and all reasonable expenses including fees and costs for our time at the rates specified in our engagement letter, as well as any legal or other fees that we incur as a result of such appearance or production of documents.

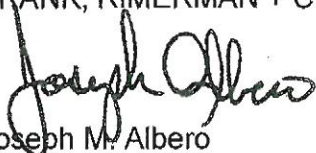
This letter comprises the complete and exclusive statement of our arrangements. Should there be any additional returns or forms you wish us to prepare, please notify us immediately. If the foregoing is in accordance with your understanding of the terms of our arrangement, please sign the enclosed copy where indicated and return it to us in the enclosed envelope.

**By submitting to us the supporting documents required to prepare your tax returns or by our firm submitting the tax returns to taxing authorities, or the payment by you of our return preparation fees, you are acknowledging your understanding of this agreement and hereby accept and agree to the terms and conditions of this engagement letter and its provisions.**

We appreciate this opportunity to work with you, and look forward to a long and mutually satisfying relationship.

Very truly yours,

FRANK, RIMERMAN + CO. LLP



Joseph M. Albero

JMA/sml

Approved:



Signature



Date

**Appendix A**

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California US Holdings, Inc. and Subsidiaries \$16,000

Federal Consolidated Corporation Income Tax Return

California Corporation/Franchise Income Tax Return

Atari, Inc. \$12,000

Massachusetts Business Corporation Excise Return

New York Income/Franchise Tax Return

New York MTA Surcharge Tax Return

New York City Income/Franchise Tax Return

Tennessee Income Tax Return

Atari Interactive, Inc. \$10,000-\$12,000

Federal Corporation Income Tax Return

Massachusetts Business Corporation Excise Return

New York Income/Franchise Tax Return

New York MTA Surcharge Tax Return

New York City Income/Franchise Tax Return

Other

Quarterly and Annual Tax Filing of Sales and  
Use Tax Returns - California, New York, Ohio  
and Washington

\$5,000-\$7,000

Tax Provision

\$7,000-\$10,000

**EXHIBIT 2**

**POTENTIAL PARTIES-IN-INTEREST**

## **Entities and Individuals Searched by Category**

### **Non-Debtor Affiliates**

Atari S.A.  
Atari Europe SAS  
Ocean International Ltd.  
Ocean Europe Ltd.  
Atari UK Publishing Ltd.  
Eden Games SAS  
Atari Japan KK

### **Professionals**

BMC Group, Inc.  
Protiviti, Inc.  
Bracewell & Giuliani  
Allen & Overy  
White & Case  
Akin Gump Strauss Hauer & Feld LLP  
Perella Weinberg Partners LP

### **Bluebay**

The Bluebay Value Recovery (Master) Fund Limited  
The Bluebay Multi-Strategy (Master) Fund Limited

### **DIP Lenders**

Alden Global Distressed Opportunities Master Fund, L.P.  
Alden Global Value Recovery Master Fund, L.P.  
Turnpike Limited

### **Tenor Capital Management**

Tenor Capital Management Company, L.P.

### **Employees, Directors & Officers**

Anderson, Myrna B.  
Archibald, Ericka R.  
Atherton, Darren M.  
Atilano, Ryan M.  
Banks, Peter F  
Bittner, Kale M.  
Brown, Casandra D.  
Bulla, Yolanda  
Clock, Emily A.  
Davis, Eugene I.  
Domaguino, Michael L.  
Duhaney, Denise  
Dunn, Ian James  
Erick Edward  
Evans, Richard J.  
Fashingbauer, Joel T.  
Gould, Jennifer Britt  
Green, Shawn L.

Jacobson, Anthony E.  
Jodoin, Dyan  
Kauderer, John G.  
Kwong, Thomas Ho Wai  
Labunka, Matthew A.  
Lee, Linda  
Leon, Lisa L.  
Leung, Michael  
Ma, Laurieon  
Mardel, William N.  
Mascardo, Renato J.  
Massa, Kimberly M  
Mazlen, James E.  
Moretti, Tara M.  
Mori, Giancarlo A.  
Moses, Jonathan R.  
Munoz, Cecelia  
Phillips, Paul A.  
Sayani, Naga V.  
Schulte, Carlos A.  
Schwenk, Adam C.  
Shah, Reina P.  
Shallbetter, Todd C.  
Small, Kimberly S.  
Spellerberg, Robert T.  
Stewart, Jeffrey D.  
Strang, David P.  
Valensi, Joshua E.  
Warner, Benjamin W.

**Directors & Officers of Non-Debtor Affiliates**

Frederic Chesnais  
Thomas Virden  
James W. Wilson  
Alexandra Fichelson  
Frank E. Dangeard

**Insurance Companies**

ACE American Insurance Company  
American Casualty Company  
Chartis Europe S.A.  
Continental Casualty  
Federal Insurance Company  
Great Northern Insurance Company  
Illinois National Insurance Company  
National Union Fire Insurance Company of Pittsburgh, PA  
Travelers Property Casualty Company of America



**Utilities**

Amazon Web Services  
Centurylink QCC  
Cogent Communications, Inc.  
Cryptic Studios, Inc.  
Edgecast Networks, Inc.  
Extol International, Inc.  
Fibermedia Group, LLC  
Fluik Entertainment, Inc.  
Hudson Fiber Network  
Joyent Inc.  
McGraw Communications  
New Relic, Inc.  
Rackspace Managed Hosting  
Stackmob  
Telepacific Communications  
Verizon Wireless Account

**Landlords**

475 Building Company, LLC  
Cinram Group  
GPPG, LLC (dba Hatchery 645)  
Standard Parking Corporation  
Westwood Terrace, LLC

**Ordinary Course**

**Professionals**

Baker & McKenzie  
Entertainment Software Rating Board (ESRB)  
Fish & Richardson P.C.  
Inlex Conseil  
Netnames USA  
New Momentum, Inc.  
Nixon Peabody LLP  
Olshan Frome Wolosky LLP

**Active Customers**

AAFES  
About Time Inc.  
Alliance Distributors  
Holdings, Inc.  
Alliance Entertainment  
Alliance Sales & Distributors  
Amazon.com  
Best Buy Purchasing LLC  
Blockbuster, Inc.  
CD Distribution

Cokem International  
CompuExpert  
D & H Distributing  
Digital River Inc.  
Fillpoint  
Fred Meyer Inc.  
Gamefly Inc.  
Gamestop  
Gameworld Distributors  
Hastings

Hollywood Video-Dip#2  
Hyperactive  
Ingram Entertainment (D)  
J R Wholesalers  
J&R Music World  
Jack of All Games  
Jack of All Games-Distribution  
Kmart corp.  
Majesco  
Entertainment Co.  
Mastermedia  
Mecca Elec. Closeouts  
  
Mecca Electronic Ind. (D)  
Meijer, Inc.  
Micro Center  
NA Eurpac Service Inc.  
Namco Bandai  
Partners Iberica S.A.  
Namco Bandai Partners S.A.S - France  
Namco Bandai Partners Singapore Pte Ltd.  
Navarre  
Nebraska Furniture Mart

One Time Sale  
Pioneer Distributors (D)  
Royal Electronics  
Salem Software  
SAM'S Club  
Scholastic, Inc.  
Sears Roebuck & Company  
SMP Enterprises (D)  
Solutions 2 Go - Canada  
Solutions 2 Go - USA  
Synnex Corporation  
Target Corp.  
The Booklegger  
Toys R Us  
Transworld Music  
U & I Entertainment  
US-1 America, Inc.  
Vast Inc. (D)  
Visco Entertainment, Inc.  
VPD Games  
Wal-Mart Stores, Inc.

**Accounts Payable Register Parties**

3D Exhibits, Inc.	DNU-Next	Institute For Software
Academy of Interacti	Gen DNU-NPD	Integrated Solutions
Action Forms	DNU-PC Gamer Sub	Ipmg AG
Ad-X Limited	Docusign, Inc.	Jansco Marketing, Inc.
Alexander Brandon-S	Dorsey & Whitney LLP	Jaymar Marketing, Inc.
Allied Office Supplies	Dreamcatcher Interac	Jennifer Gould
American Express	E! Entertainment TV	Jevic
American Stock Trans	E3 2012	Johnson Smith & Knis
Angel Studios	E4E Business Solutions	Joindots GmbH
Arista Air Condition	EMI Recordsempire Interactive	Jones Day
Arvato Digital Services	En Masse Entertainme	Joshua Bartos
AT&T Mobility (Main)	Encore Installation	JP Morgan Bank Fees
Audi AG	Entertainment Software	Juan Miguel Freira
Avanquest Publishing	Enzyme Testing Labs	Jumbo, Incorporated
Avaya Incorporated	Epic Games, Incorporated	Kathleen Oehler
Babel Media Ltd.	Escalation Studios I	Kennedy Covington Lo
Beanstalk Group LLC	Ewaste Recycling	Konica Minolta
Bedlam Games, Inc.	Execu Search Group	Kontagent, inc.
Big Apple Car, Inc.	Felsen Moscoe Mitche	Koolhaus Games, Inc.
Bioware Corporation	Ferrari S.P.A.	Krome Studios Inc.
Black Sea Studios	Fiat Auto S.P.A.	Lanae Salisbury
Bluehornet Networks	Fidelity Investment	Le Portail Edi Gatew
Branden R. Pelok	Fire Quench Inc.	Lego Media Intl. Inc.
Bre-Esa Operating	First Unum Life Insurance	Linda Lee
Brian Blair	Flying Wisdom Studio	Liner Grode Stein
Bruce Adams	Fox Kids.com, Incorp.	Liner Grode Stein Ya
Bug Tracker Cd Projekt SP.Z.O.O.	Frankfurt Kurnit Kle	Liquid Advertising
CDV Software Entertainment	Fukami Patent Office	Liquid Entertainment
Cignachampion Locksmith I	G/L Adjustment (Revaluation)	Lixivian Corporation
Champion Transp. Ser	Game Center Solutions	Madruse LLC
Channelforce, Incorporated	Game Center Group, L	Mailfinance Inc.
Chris Sawyer	Gamespy Industries, Inc.	Maintech
Christopher Sean Ben	General Atlantic Par	Marjacq Micro Limited
Cigna Healthcare	Gibson, Dunn & Crutc	Microsoft Corporation
CIT Technology Fin Services	Glenn A. Magala	Microwarehouse
Click & Mortar Sales Inc.	Globalstep LLC	Midway Studios-Newca
CMT / TNN	Google, Inc.	Monte Cristo
CNA Insurance	GPPG, LLC	Mosaic Sales Solution
Code Mystics Inc.	Griptonite, Inc.	MSI, a Lason Company
Cohen Brothers Realty	Gskinner.Com Inc.	Multi Packaging Solu
Commonwealth of Mass	GTL Media, Inc.	My Mediabox
Compass Games	Hasbro Inc.	Namco Bandai Games A
Complete Music Ltd.	High Speed Production	National Football League
Comscore, inc.	Hollywood Records, Inc.	Netnames USA
Conecture Technologies	Hudson Valley Computer	Netscout Systems
Corporate Taxes	Hugh Bowen & Associates, Inc.	New Momentum, Inc.
CT Corporation	Hyatt Legal Plans	NHL Enterprises, LP
Curious Brain, Inc.	Ian Dunn	Nimbus Games Inc.
Dan Klores Communications	IBM ACCT#3982282-00	Nintendo
Danzas AEI Corporation	Ideas Pad Limited	NNR Aircargo Sevice
Delaware Secretary State	IGS Inc.	Nolan Bushnell
Deloitte & Touche	Illusion Softworks	N-Space, Inc.
Digidesign-S	Image Axis Inc.	NYC Department Of Finance
Digital Eclipse Soft	Imagine Games Network Inc.	Obsidian Entertainme
Discount Office Service	Imsti Design, LLC	Office Depot
Disney Publishing Wo	Independiente Music	OHM Systems, Inc.
DNU-EDI (Le Portail	Informix Software Inc.	Olshan Frome Wolosky

Optumhealth Financial Services  
Original Marketing C  
Other Legal Services  
Other Royalties  
OTR-Ohio General Par  
Perelson Weiner LLP  
Perfect World Entertainment, Inc.  
Peter J. Solomon, L.  
Petrol Advertising  
Phillips Sales Inc.  
Pitney Bowes #1787 7  
Pitney Bowes Credit  
Polygon US Corporation  
Preferred Pension Concepts  
Premium Assignment C  
Prime Candidate, Inc.  
Print Scan LLC  
Puppy S.A.  
Putt-Putt, LLC  
Quantic Dream  
Quattro GmbH  
Quick Dispense Inc.  
Recall Total Information  
Reina Shah  
Renato J. Mascardo  
Resaurus Company  
Richard Beston  
Robert Spellerberg  
Robert Mattes

Robert Walters Assoc.  
Rombax Games  
Rosenberg, Neuwirth K.  
Running Dog Software  
Santa Cruz Games LLC  
Shorewood Display  
Sleepy Giant Enterta  
Sony Corporation  
Sony Dadc Austria AG  
Sony Disc  
Southpeak Interactiv  
Stainless Games Ltd.  
Standard Parking  
Stompsoft (Consignment)  
Storm City Entertain  
Strategic Marketing  
Strawdog Studios Lim  
Stuart J. Allison  
Supersonic Software  
Symantec Corp.  
Tages  
Tavant Technologies  
Tektron Corporation  
Tennessee Dept of Re  
Test Drive Unlimited 2 License  
The NPD Group, Inc.  
Todd Hooper  
Tomdi Sales & Marketing Group  
Trailer Park, Inc.

Transitcenter, Inc.  
Triplepoint, LLC  
Turelk  
TVR Engineering Ltd.  
Ulead Systems, Inc.  
United Parcel Service  
United States Inform  
Universal Music Publ  
Varcon Systems  
VGmarket, LLC  
Victor Vargas-Valenz  
Vision Service Plan (VSP)  
Vital Records Inc.  
Volkswagen AG  
Vonchurch San Francisco  
Ward Swan  
Watt & Company, CEG  
Weeks-Lerman Group L  
West Coast Marketing  
Wildfire Interactive  
William B Meyer Inc.  
William Gallagher As  
Workhabit, inc.  
World Color Press  
Wright Consultancy  
Xerox Corporation  
Zgames, LLC  
Zslide S.A.S.

**Bankruptcy Judges for the  
Southern District of New  
York**

Chief Judge Cecelia G.  
Morris  
Judge Stuart M. Bernstein  
Judge Shelley C. Chapman  
Judge Robert D. Drain  
Judge Robert E. Gerber  
Judge Martin Glenn  
Judge Allan L. Gropper  
Judge Sean H. Lane  
Judge Burton R. Lifland  
Judge James M. Peck  
Vito Genna - Clerk of the  
Court

**Employees of the Office of  
the U.S. Trustee for the  
Southern District of New  
York**

Andrea B. Schwartz  
Andy Velez-Rivera  
Anna M. Martinez  
Brian S. Masumoto  
Catletha Brooks  
Danny A. Choy  
Ercilia A. Mendoza  
Greg M. Zipes  
Linda A. Riffkin  
Maria Catapano  
Marilyn Felton  
Mary V. Moroney  
Michael Driscoll  
Myrna R. Fields  
Nadkarni Joseph  
Nazar Khodorovsky  
Paul K. Schwartzberg  
Richard C. Morrissey

Savitri Nguyen  
Serene Nakano  
Susan Golden  
Sylvester Sharp  
Tracy Hope Davis  
Victor Abriano

**Judges for the U.S. District  
Court for the Southern  
District of New York**

Abrams, Ronnie  
Baer, Harold  
Batts, Deborah A.  
Berman, Richard M.  
Briccetti, Vincent L.  
Buchwald, Naomi Reice  
Carter, Jr., Andrew L.  
Castel, P. Kevin  
Cedarbaum, Miriam  
Goldman  
Chief U.S. District Judge  
Cote, Denise L.  
Crotty, Paul A.  
Daniels, George B.  
Duffy, Kevin T.  
Engelmayer, Paul A.  
Forrest, Katherine B.  
Furman, Jesse M.  
Gardephe, Paul G.  
Griesa, Thomas P.  
Haight, Charles S.  
Hellerstein, Alvin K.  
Jones, Barbara S.  
Kaplan, Lewis A.  
Karas, Kenneth M.  
Keenan, John F.  
Koeltl, John G.  
Marrero, Victor  
McKenna, Lawrence M.  
McMahon, Colleen

Nathan, Alison J.  
Oetken, J. Paul  
Owen, Richard  
Patterson, Robert P.  
Pauley, III, William H.  
Preska, Loretta A.  
Rakoff, Jed S.  
Ramos, Edgardo  
Ruby J. Krajick - Clerk of the  
Court  
Sand, Leonard B.  
Scheindlin, Shira A.  
Seibel, Cathy  
Stanton, Louis L.  
Stein, Sidney H.  
Sullivan, Richard J.  
Swain, Laura Taylor  
Sweet, Robert W.  
Wood, Kimba M.

**Magistrate Judges for the  
U.S. District Court for the  
Southern District of New  
York**

Chief U.S. Magistrate Judge  
Cott, James L.  
Davison, Paul E.  
Dolinger, Michael H.  
Ellis, Ronald L.  
Fox, Kevin N.  
Francis, James C.  
Freeman, Debra  
Gorenstein, Gabriel W.  
Maas, Frank  
Netburn, Sarah  
Peck, Andrew J.  
Pitman, Henry  
Smith, Lisa Margaret  
Yanthis, George A.  
Goldberg, Martin R.

**Members of the Committee and Proposed Professionals**

CD Projekt S.A., f/k/a CD Projekt Red S.A.  
Tavant Technologies, Inc.  
CDV Software Entertainment, USA, Inc.  
Rackspace Hosting  
Liquid Entertainment  
Cooley LLP  
Duff and Phelps Securities LLC

**Parties Filing a Notice of Appearance (as of June 25, 2013)**

Tenor Capital Management Company, L.P.  
The BlueBay Value Recovery (Master) Fund Limited  
Microsoft Licensing, GP  
Microsoft Corporation  
Evergreen Group Ventures, LLC  
Oakley Capital Private Equity LP  
Oracle America, Inc.  
475 Building Company, LLC  
Alden Global Distressed Opportunities Master Fund, L.P.  
Turnpike limited  
Alden Global Value Recovery Master Fund, L.P.  
Kmart Corporation  
Sears Holdings Management Corporation  
Nordic Games GmbH  
Cooley LLP  
AtGames Digital Media, Inc.  
Griptonite, Inc.

**EXHIBIT B**

**PROPOSED ORDER**

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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In re:

ATARI, INC., *et al.*,<sup>1</sup>

Debtors.

---

)  
) Chapter 11  
)  
) Case No. 13-10176 (JMP)  
)  
) (Jointly Administered)  
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**ORDER UNDER BANKRUPTCY CODE SECTION 327(a) AUTHORIZING  
THE EMPLOYMENT AND RETENTION OF FRANK, RIMERMAN + CO. LLP  
AS ACCOUNTANT TO THE DEBTORS *NUNC PRO TUNC* TO JANUARY 21, 2013**

Upon consideration of the application (the “*Application*”) of the above-captioned debtors and debtors in possession (collectively, the “*Debtors*”) for the entry of an order authorizing the Debtors to retain and employ Frank, Rimerman + Co. LLP (“*Frank, Rimerman*”), as accountant to the Debtors *nunc pro tunc* to January 21, 2013, pursuant to Bankruptcy Code sections 327(a), Bankruptcy Rules 2014(a) and 2016, Local Rules 2014-1 and 2016-1; and upon the Declaration of Joseph M. Albero (the “*Albero Declaration*”) in support of the Application; and the Court having jurisdiction pursuant to sections 157 and 1334 of title 28 of the United States Code to consider the Application and the relief requested therein; and venue being proper in this Court pursuant to sections 1408 and 1409 of title 28 of the United States Code; and the Court being satisfied that notice of the Application and the opportunity for a hearing on the Application was appropriate under the particular circumstances and no further or other notice need be given; and the Court being satisfied, based on the representations made in the Application and the Albero Declaration that Frank, Rimerman does not hold or represent any interest adverse to the Debtors, their creditors, or any party-in-interest, or their respective attorneys and is a “disinterested

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<sup>1</sup> The Debtors are Atari, Inc., Atari Interactive, Inc., Humongous, Inc., and California U.S. Holdings, Inc.



person” as that term is defined under Bankruptcy Code section 101(14), as modified by Bankruptcy Code section 1107(b), and as required under Bankruptcy Code section 327(a); and the Court having determined that the relief sought in the Application is in the best interests of the Debtors, their creditors, and all parties in interest; and the Court having determined that the legal and factual bases set forth in the Application and the Albero Declaration establish just cause for the relief granted herein,

IT IS HEREBY ORDERED THAT:

1. The Application is approved as set forth herein.
2. Pursuant to Bankruptcy Code section 327(a), Bankruptcy Rule 2014(a) and Local Rule 2014-1, the Debtors are hereby authorized to employ and retain Frank, Rimerman as their accountant *nunc pro tunc* to January 21, 2013, pursuant to the terms set forth in the Engagement Letter, a copy of which is attached as **Exhibit 1** to the Albero Declaration.
3. The terms of the Engagement Letter are approved in all respects except as limited or modified herein.
4. Frank, Rimerman shall (a) provide ten business days’ notice to the Debtors, the U.S. Trustee and counsel to any statutory committee appointed in these chapter 11 cases of any increases in the rates set forth in the Engagement Letter and (b) file such notice with the Court.
5. All of Frank, Rimerman’s compensation as set forth in the Engagement Letter is approved pursuant to Bankruptcy Code section 328(a) and Frank, Rimerman shall be compensated in accordance with the terms of the Engagement Letter, subject to the procedures set forth in the Bankruptcy Code, the Bankruptcy Rules, the Local Rules and any other applicable orders of this Court, *provided, however*, that Frank, Rimerman shall not be required to maintain time records in one-tenth of an hour increments, rather, Frank, Rimerman shall

maintain detailed time records in quarter-hour increments.

6. Frank, Rimerman shall use its best efforts to avoid any duplication of services provided by any of the Debtors' other retained professionals in these chapter 11 cases.

7. Notwithstanding anything to the contrary in the Engagement Letter, any limitation of liability and any other amounts to be contributed by the parties to the Engagement Letter under the terms of the Engagement Letter shall be eliminated and be of no force and effect.

8. Frank, Rimerman shall apply for compensation for professional services rendered and reimbursement of reasonable and actual expenses incurred in connection with these chapter 11 cases in compliance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules, the U.S. Trustee Guidelines, the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals*, signed February 15, 2013 [Docket No. 81] (the "**Compensation Procedures Order**"), signed on February 15, 2013, and such other procedures as may be fixed by Order of this Court.

9. All compensation and reimbursement of expenses to be paid to Frank, Rimerman, shall be paid in accordance with the Compensation Procedures Order, the requirements of Bankruptcy Code sections 330 and 331, the Bankruptcy Rules, the U.S. Trustee Guidelines, and any other applicable orders of the Court.

10. The Debtors, their officers, employees and agents, are authorized to take or refrain from taking such acts as are necessary and appropriate to implement and effectuate the relief granted herein; and it is further

11. To the extent this Order is inconsistent with the Engagement Letter, this Order shall govern; and it is further

12. This Court shall retain jurisdiction over all matters arising from or related to the interpretation, implementation and enforcement of this Order.

Dated: \_\_\_\_\_, 2013  
New York, New York

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THE HONORABLE JAMES M. PECK  
UNITED STATES BANKRUPTCY JUDGE