

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

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

**ORDER PURSUANT TO 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 person” as that term is defined under Bankruptcy Code section 101(14), as modified by

¹ The Debtors are Atari, Inc., Atari Interactive, Inc., Humongous, Inc., and California U.S. Holdings, Inc.

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. Frank, Rimerman shall (a) provide ten 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 (b) file such notice with the Court.
4. 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.
5. 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.

6. 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.

7. 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.

8. 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.

9. 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

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

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

Dated: July 25, 2013
New York, New York

/s/ James M. Peck
THE HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE