

EXHIBIT B

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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

**DECLARATION OF GUY A. DAVIS AND DISCLOSURE
STATEMENT OF PROTIVITI INC., PURSUANT TO SECTIONS 327(a),
328(a), AND 504 OF THE BANKRUPTCY CODE, RULES 2014(a)
AND 2016 OF THE FEDERAL RULES OF BANKRUPTCY PROCEDURE
AND RULE 2014-1 OF THE LOCAL RULES FOR THE UNITED STATES
BANKRUPTCY COURT FOR THE SOUTHERN DISTRICT OF NEW YORK, IN
SUPPORT OF APPLICATION OF THE DEBTORS AND DEBTORS-IN POSSESSION
TO EMPLOY AND RETAIN PROTIVITI INC. AS THEIR FINANCIAL ADVISOR**

I, Guy A. Davis, 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 a Managing Director with Protiviti Inc. (“Protiviti”), a financial advisory services firm with numerous offices throughout the United States and abroad. I have been providing chapter 11 financial advisory services for debtors, trustees, secured creditors, and unsecured creditors for over 21 years. I have also been engaged as a fiduciary in chapter 11 matters to guide the orderly wind down of business operations for the benefit of creditors and other interested parties. I am a certified public accountant, a certified insolvency and restructuring advisor, and a fellow in the American College of Bankruptcy. I hold a certification in distressed business valuation and a master degree’s in business administration.

2. I submit this Declaration in support of the application (the “Application”)² of the debtors and debtors-in-possession (collectively, the “Debtors”) in the above-captioned cases (the

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

² Capitalized terms used but not defined herein shall have the meanings ascribed to such terms in the Application.

“Chapter 11 Cases”), for entry of an order authorizing the employment and retention of Protiviti to act as Court-approved financial advisor to the Debtors effective *nunc pro tunc* to January 21, 2013 (the “Petition Date”) at Protiviti’s hourly rates in effect at the time the service is rendered (less a 5% discount) and in accordance with Protiviti’s normal reimbursement policies, pursuant to and in compliance with sections 327(a), 328(a), and 504 of Title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (as amended, the “Bankruptcy Code”), and to provide the disclosures required under Rules 2014(a) and 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rule 2014-1 of the Local Rules for the United States Bankruptcy Court for the Southern District of New York (the “Local Rules”).

3. I am duly authorized to make this Declaration on behalf of Protiviti and to submit this Declaration in support of the Application. 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 Protiviti and are based on information provided by them. To the extent any information disclosed herein requires amendment or modification upon Protiviti’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.

Protiviti’s Qualifications

4. The Debtors seek to retain Protiviti because of Protiviti’s experience and the expertise developed by many of its employees. Protiviti and its employees have extensive experience working with financially troubled companies in complex financial restructurings both in out-of-court and in chapter 11 proceedings. Indeed, Protiviti has been actively involved in major chapter 11 cases and has represented debtors-in-possession and official committees of unsecured creditors in many cases, including among others: *Credit-Based Asset Servicing and*

Securitization, LLC, Case No. 10-16040 (Bankr. S.D.N.Y. Nov. 13, 2010); *Oriental Trading Company*, Case No. 10-12638 (Bankr. D. Del. Aug. 25, 2010); *The Glebe, Inc.*, Case No. 10-71553 (Bankr. E.D. Va. Jun. 28, 2010); *Thornburg Mortgage, Inc.*, Case No. 09-17787 (Bankr. Md. May 1, 2009); *LandAmerica Financial Group*, Case No. 08-35995 (Bankr. E.D. Va. Nov. 26, 2008); *Circuit City Stores, Inc.*, Case No. 08-35653 (Bankr. E.D. Va. Nov. 10, 2008); *Uni-Marts, LLC*, Case No. 08-11037 (Bankr. D. Del. May 29, 2008); and *Linen N'Things*, Case No. 08-10832 (Bankr. D. Del. May 2, 2008).

5. Since January 11, 2013, Protiviti has represented the Debtors as their financial advisors. Our professionals were actively involved in preparing the Company for chapter 11 and obtaining the debtor-in-possession financing which received interim approval by this Court on January 25, 2013. The attendant investigation, financial analysis, interviews and document review conducted by Protiviti in the weeks preceding the bankruptcy has created a solid understating of the debtors business, capital structure, assets, human resources and obligations. This knowledge base will benefit the debtor and all of its constituents in the context of a §363 asset sale or plan confirmation process. Accordingly, I believe that Protiviti and the professionals that it employees are uniquely qualified and able to serve as financial advisor to the Debtors in the Chapter 11 Cases in a cost-effective, efficient and timely manner.

Services to be Provided

6. Subject to further order of the Court and consistent with that certain engagement letter between the Debtors and Protiviti, dated as of January 11, 2013 (the "Engagement Letter"), a true and complete copy of which is annexed as Exhibit 1 hereto, the Debtors have requested that Protiviti render the following financial advisory services:

- a) Assist the Debtors with the administration of their debtor-in-possession financing, including weekly reporting, cash management, and responses to due diligence requests;

- b) provide the Debtors' accounting department with assistance and guidance regarding chapter 11 protocols and policies;
- c) assist with vendor communications and negotiations of post-petition trade terms and utility deposits;
- d) assist with projecting cash flows through a potential sale or plan confirmation.;
- e) interface with creditor groups (e.g., respond to document/information and due diligence requests) and prepare any required/agreed upon flash reporting;
- f) assist with/prepare Monthly Operating Reports;
- g) assist counsel in preparing evidence and rendering testimony as needed to address contested motions;
- h) accumulate, reconcile, and adjudicate claims filed;
- i) assist with claims disbursement; and
- j) provide other analytical support and/or testimony, as required, to facilitate the efficient sale of the Debtors' assets, development and execution of a chapter 11 plan, and possible recovery actions against third parties.

Compensation Received by Protiviti from the Debtors

7. In connection with the execution of the original engagement letter on January 11, 2013, and prior to the Petition Date, the Debtors paid Protiviti a \$50,000 initial retainer and a \$68,000 retainer replenishment as advance payments to cover prepetition professional fees and expenses incurred and charged by Protiviti in its representation of the Debtors (the "Advance Payment Retainers"). Prior to the petition date, Protiviti submitted invoices to the Debtor totaling \$118,000. Accordingly, the retainer payments were sufficient to cover the prepetition professional services provided.

8. Protiviti does not hold an Advance Payment Retainer to cover post-petition services in these chapter 11 cases.

Professional Compensation

9. Through the Application, the Debtors request an order authorizing the employment and retention of Protiviti as their financial advisor effective *nunc pro tunc* to the Petition Date, pursuant to sections 327(a) and 328(a) of the Bankruptcy Code, on rates, terms and conditions consistent with what Protiviti normally charges non-chapter 11 debtors, namely, prompt payment of its hourly rates as adjusted from time to time in accordance with Protiviti's established billing practices and reimbursement of out-of-pocket disbursements at cost or based on formulas that approximate the actual cost where the actual cost is not readily ascertainable.

10. The hourly rates and corresponding rate structure to be used by Protiviti in the Chapter 11 Cases reflect a 5% discount from the hourly rates and corresponding rate structure used by Protiviti for restructuring, workout, bankruptcy, insolvency, and comparable matters, whether in court or otherwise, regardless of whether a fee application is required. The hourly rates charged by Protiviti's professionals vary based on, among other things, such professional's work experience, level within the firm and educational background. The hourly rates of Protiviti's employees are designed to compensate Protiviti fairly for the work of its employees. These rates may change from time to time in accordance with Protiviti's established billing practices and procedures and the Debtors have agreed to pay the higher rates upon adjustment, subject to the 5% discount. It is Protiviti's policy to charge its clients for all out-of-pocket disbursements and expenses incurred in the rendition of services.

11. The initial hourly rates for the professionals at Protiviti who are expected to have primary responsibility for the representation of the Debtors are set forth below:

Position	Rate Range (net of 5% discount)		
	Managing Director	\$532	-
Directors / Assoc. Directors	\$356	-	\$441
Managers	\$251	-	\$342
Sr. Consultants / Consultants	\$142	-	\$247
Administrative	\$90	-	\$90

12. The Debtors also have agreed to reimburse Protiviti, subject to the Court’s approval, for all actual out-of-pocket expenses incurred by Protiviti on the Debtors’ behalf. Protiviti’s disbursement policies pass through all out of pocket expenses at actual cost or at estimated actual costs when the actual cost is hard to determine. These expenses include facsimiles, toll calls, overtime meals, computerized research, deliveries, court costs, transcript fees, travel, clerk fees, and other expenses.

13. Protiviti will maintain detailed, contemporaneous records of time by project category basis and any actual and necessary expenses incurred in connection with the rendering of the financial advisory services described above. Protiviti intends to apply for compensation for professional services rendered on an hourly basis and reimbursement of expenses incurred in connection with the Chapter 11 Cases, subject to the Court’s approval and in compliance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the guidelines established by the office of the United States Trustee for the Southern District of New York, and any other applicable procedures or orders of the Court.

14. Among the terms and conditions in the Engagement Letter is an indemnity (the “Indemnity Provisions”) for the benefit of Protiviti and certain other indemnified persons. The Indemnity Provisions are a reasonable term and condition of the engagement of Protiviti by the Debtors. Unlike the market for other professionals that a debtor may retain, indemnification is a standard term of the market for financial advisors and investment bankers. In fact, the Indemnity

Provisions are comparable to those generally obtained by financial advisory and investment banking firms of similar stature to Protiviti and for comparable engagements, both in- and out-of-court.

15. The proposed retention is reasonable and similar retention terms have been approved and implemented in this and other jurisdictions. Indeed, the entire engagement as set forth in the Engagement Letter is common within the industry and reflects what is considered to be “market” for restructuring engagements both inside and outside the chapter 11 process.

16. In accordance with section 504 of the Bankruptcy Code, Protiviti has no agreement or understanding with any other entity for the sharing of compensation received or to be received for services rendered in connection with the Chapter 11 Cases.

17. Protiviti further states that pursuant to Bankruptcy Rule 2016(b), it has not shared nor agreed to share (a) any compensation it has received or may receive with another party or person in connection with the Chapter 11 Cases, other than employees of Protiviti, or (b) any compensation another person or party has received or may receive in connection with these Chapter 11 Cases.

Protiviti’s Disinterestedness

18. Protiviti and certain of its employees may have in the past represented, may currently represent and likely in the future will represent parties in interest to the Debtors in connection with matters unrelated (except as otherwise disclosed herein) to the Debtors and the Chapter 11 Cases. As part of Protiviti’s diverse businesses, Protiviti appears or may appear in cases, proceedings, and transactions involving attorneys, accountants, investment bankers and financial advisors, some of which may represent claimants and parties in interest in these Chapter 11 Cases. Further, Protiviti has in the past, and may in the future, be represented by several attorneys and law firms in the legal community, some of whom may be involved in these

Chapter 11 Cases. Lastly, Protiviti has in the past and will likely 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 Protiviti is to be engaged in these Chapter 11 Cases.

19. Protiviti has searched on its electronic client database for connections with persons and entities which fall into the following categories:

- Debtors
- Non-Debtor Affiliates of the Debtors
- DIP Lenders and proposed DIP lender
- Employees
- Insurance Companies
- Professionals
- Accounts Payable Register Parties (Including Top 30 Unsecured Creditors)

20. A detailed list of the parties reviewed is provided as Schedule 1 hereto.

21. In addition, based on the responses to an e-mail inquiry made to the employees of Protiviti, I believe that none of the employees of Protiviti are related to any United States District Court Judges for the Southern District of New York, United States Magistrate Judges for the Southern District of New York, United States Bankruptcy Judges for the Southern District of New York, or employees of the Office of the United States Trustee for the Southern District of New York.

22. Out of an abundance of caution, listed on Schedule 2 to this Declaration are the results of Protiviti's conflicts searches of the above-listed persons and entities. Based on the searches conducted to date and described herein, to the best of my knowledge, neither I, Protiviti nor any employee thereof, insofar as I have been able to ascertain, has any connection with the

Debtors, their creditors or any other parties in interest that involves, in any way, the subject bankruptcy filing or the Debtors' assets or obligations. Notably, none of the entities listed on Schedule 2 or an affiliated or related entity represent a material portion of Protiviti's total revenue. In fact, in aggregate, the current and former Protiviti clients listed on Schedule 2 represent less than 1% of Protiviti's annual revenue for each of the last three years. Protiviti will periodically review its files during the pendency of the Chapter 11 Cases to ensure that no conflicts or other disqualifying circumstances exist or arise. If any new relevant facts or relationships are discovered or arise, Protiviti will use reasonable efforts to identify such further developments and will promptly file a supplemental declaration with this Court, as required by Bankruptcy Rule 2014(a).

23. As set forth in Schedule 1, Protiviti represents (or has represented) certain of the Debtors' creditors or other parties in interest in ongoing matters unrelated to the Debtors and the Chapter 11 Cases. Protiviti is a diverse risk management consulting firm with over 2,500 employees. Our consulting specializations include: (i) Cost and Working Capital Optimization, (ii) Finance and Accounting Excellence, (iii) Information Technology Effectiveness and Control, (iv) Internal Audit and Financial Controls, (v) Litigation, Restructuring and Investigative Services, and (vi) Risk and Compliance. None of the representations disclosed herein are materially adverse to the interests of the Debtors' estates or any class of creditors or equity security holders thereof. Moreover, pursuant to section 327(c) of the Bankruptcy Code, Protiviti is not disqualified from acting as the Debtors' financial advisor merely because it represents certain of the Debtors' creditors, equity security holders or other parties in interest in matters unrelated to the Chapter 11 Cases.

24. Protiviti has provided services for and in concert with numerous law firms in litigation and bankruptcy matters unrelated to the Debtors and the Chapter 11 Cases. Protiviti

has also been engaged by clients that have been adverse to parties represented by the law firms on Schedule 2. In particular, Hunton & Williams LLP has worked with Protiviti in a number of chapter 11 matters including *Credit-Based Asset Servicing and Securitization, LLC*, Case No. 10-16040 (Bankr. S.D.N.Y. Nov. 13, 2010); *FasMart Convenience Stores, Inc.*, Case No. 01-60386 (Bankr. E.D. Va. Mar. 9, 2001); *Ntleos Inc.*, Case No. 03-32094, (Bankr. E.D. Va. Apr. 30, 2003); *Luminent Mortgage Capital, Inc.*, Case No. 08-21389 (Bankr. D. Md. Sept. 5, 2008); and *Uni-Marts, LLC*, Case No. 08-11037 (Bankr. D. Del. May 29, 2008). Hunton & Williams LLP has engaged Protiviti's professionals, on behalf of clients for the purpose of preserving privilege, as financial expert witnesses in commercial litigation matters unrelated to the Debtors and the Chapter 11 Cases. Protiviti has also provided consulting services to some of the large public accounting firms listed on Schedule 1 in matters unrelated to the Debtors and the Chapter 11 Cases. None these engagements related to the Debtors' assets or obligations that the Debtors have or may have to their creditors. Furthermore, Protiviti is not working with or representing any professional firm in matters that would be adverse to the Debtors and their bankruptcy estates.

25. The foregoing constitutes the statement of Protiviti pursuant to sections 327(a), 328(a), and 504 of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 2016, and Local Rule 2014-1.

26. I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed on January 31, 2013 in Richmond, Virginia.

/s/ Guy A. Davis

Guy A. Davis
Managing Director
Protiviti Inc.
1051 East Cary Street, Suite 602
Richmond, VA 23219

Schedule 1

Parties of Interest

I. Debtors

1. Atari, Inc.
2. Atari Interactive, Inc.
3. Humongous, Inc.
4. California U.S. Holdings,

II. Non-Debtor Affiliates

1. Atari S.A.
2. Atari Europe SAS
3. Ocean International Ltd.
4. Ocean Europe Ltd.
5. Atari UK Publishing Ltd
6. Eden Games SAS
7. Atari Japan KK

III. Secured Parties /DIP lenders

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

IV. Proposed DIP lender

1. Tenor Capital Management Company, L.P.

V. Employees

1. Atilano, Ryan M
2. Bittner, Kale M
3. Clock, Emily A
4. Domaguino, Michael L
5. Fashingbauer, Joel T
6. Jacobson, Anthony E
7. Ma, Laurieon
8. Moses, Jonathan R
9. Schulte, Carlos A
10. Small, Kimberly S
11. Valensi, Joshua E

12. Warner, Benjamin W
13. Munoz, Cecelia
14. Phillips, Paul A
15. Strang, David P
16. Anderson, Myrna B
17. Archibald, Ericka R
18. Banks, Peter F
19. Brown, Casandra D
20. Bulla, Yolanda
21. Duhaney, Denise
22. Gould, Jennifer Britt
23. Green, Shawn L
24. Kauderer, John G
25. Keller, Kristen J
26. Labunka, Matthew A
27. Lee, Linda
28. Leon, Lisa L
29. Leung, Michael
30. Mardel, William N
31. Massa, Kimberly M
32. Mattes, Robert A
33. Mazlen, James E
34. Moretti, Tara M
35. Sayani, Naga V
36. Shallbetter, Todd C
37. Spellerberg, Robert T
38. Stewart, Jeffrey D
39. Wilson, James W
40. Atherton, Darren M
41. Dunn, Ian James
42. Evans, Richard J
43. Jodoin, Dyan
44. Kwong, Thomas Ho Wai
45. Mascardo, Renato J
46. Mori, Giancarlo A
47. Schwenk, Adam C
48. Shah, Reina P

VI. Insurance Companies

1. Great Northern Insurance Company
2. Federal Insurance Company
3. Continental Casualty
4. National Union Fire Insurance Company of Pittsburgh, PA
5. Travelers Property Casualty Company of America
6. American Casualty Company

7. Illinois National Insurance Company
8. ACE American Insurance Company
9. Chartis Europe S.A.

VII. Professionals

1. Hunton & Williams LLP
2. Protiviti, Inc.
3. BMC Group, Inc.
4. Bracewell & Guiliani
5. Allen & Overy, LLP
6. White & Case LLP

VIII. Accounts Payable Register Parties (Includes Top 30 Unsecured Creditors)

1. 3D Exhibits, Inc.
2. 475 Building Company, LLC
3. Academy Of Interactive
4. Action Forms
5. Ad-X Limited
6. Alexander Brandon-S
7. Allied Office Supplies
8. American Stock Transfer
9. Angel Studios
10. Arista Air Conditioning
11. Arvato Entertainment LLC
12. At&T Mobility (Main)
13. Audi AG
14. Avanquest Publishing USA,
15. Avaya, Incorporated
16. Babel Media Ltd
17. Baker & Mckenzie
18. Beanstalk Group LLC
19. Bedlam Games, Inc.
20. Big Apple Car, Inc.
21. Black Sea Studios
22. Bluehornet Networks, Inc.
23. Branden R. Pelok
24. Bre-Esa Operating Leases
25. Bug Tracker
26. CD Projekt Sp.Z.O.O.
27. CDV Software Entertainment
28. Centurylink QCC
29. Champion Locksmith Inc.
30. Champion Transp. Services
31. Chris Sawyer

32. Christopher Sean Bennett
33. Cinram Group, LLC
34. CIT Technology Fin Serv,
35. Cmt / Tnn
36. CNA Insurance
37. Code Mystics Inc.
38. Cogent Communications
39. Cohen Brothers Realty
40. Commonwealth Of Massachusetts
41. Compass Games
42. Complete Music Ltd
43. Comscore, Inc.
44. Conecture Technologies,
45. Cryptic Studios, Inc.
46. CT Corporation
47. Curious Brain, Inc.
48. Dan Klores Communications
49. Danzas AEI Corporations
50. Deloitte & Touche
51. Digidesign-S
52. Digital Eclipse Software
53. Discount Office Services
54. Disney Publishing
55. Dnu- Edi
56. Dnu-Next Gen
57. Dnu-Npd
58. Dnu-Pc Gamer Sub
59. Docusign, Inc.
60. Dorsey & Whitney LLP
61. Dreamcatcher Interactive
62. E! Entertainment TV
63. E4E Business Solutions,
64. Edgecast Networks, Inc.
65. EMI Records
66. Empire Interactive, Inc.
67. En Masse Entertainment,
68. Encore Installation
69. Entertainment Software
70. Ernst & Young
71. Escalation Studios Inc
72. Execu|Search Group, Inc.
73. Extol International, Inc.
74. Federal Express
75. Federal Express
76. Felsen Moscoe Mitchell &
77. Ferrari S.P.A.

78. Fiat Auto S.P.A.
79. Fibermedia Group, LLC.
80. Fire Quench Inc
81. Fluik Entertainment Inc.
82. Flurry, Inc.
83. Flying Wisdom Studios,
84. Fox Kids.Com, Incorporated
85. Frank, Rimerman & Co. LLP
86. Frankfurt Kurnit Klein &
87. Fukami Patent Office
88. Game Center Group, LLC
89. Gamespy Industries, Inc.
90. General Atlantic Partners
91. Gibson, Dunn & Crutcher
92. Glenn A. MaGala
93. Globalstep LLC
94. Google, Inc.
95. GPPG, LLC
96. Griptonite, Inc.
97. GSkinner.Com Inc.
98. GTL Media, Inc.
99. Gui Karyo
100. High Speed Production
101. Hollywood Records, Inc.
102. Hudson Fiber Network
103. Hudson Valley Computer
104. Ian Dunn
105. IBM
106. Ideas Pad Limited
107. IGS Inc.
108. Illusion Softworks, A.S.
109. ImAGe Axis Inc.
110. ImAGine Games Network
111. IMC
112. Imsi Design, LLC
113. Independiente Music
114. Informix Software Inc
115. Inlex Conseil
116. Institute For Software
117. Integrated Solutions Int.
118. Internal Revenue Srv
119. Jansco Marketing, Inc.
120. Jaymar Marketing, Inc.
121. Jennifer Gould
122. Jevic
123. Johnson Smith & Knisely

124. Joindots Gmbh
125. Jones Day
126. Joyent Inc
127. Juan Miguel Freira
128. Jumbo, Incorporated
129. Kathleen Oehler -S
130. Kennedy Covington Lobdell
131. Konica Minolta
132. Kontagent, Inc.
133. Koolhaus Games, Inc.
134. Krome Studios Inc.
135. Lanae Salsbury
136. Le Portail EDI Gateway
137. Linda Lee
138. Liner Grode Stein
139. Liquid Advertising
140. Liquid Entertainment, LLC.
141. Lixivian Corporation
142. Madruse LLC
143. Maintech
144. Mcgraw Communications
145. Microsoft Corporation
146. Microwarehouse
147. Midway Studios-Newcastle
148. Mosaic Sales Solutions Us
149. MSI, A Lason Company
150. Multi Packaging Solutions
151. Namco Bandai Games A
152. National Football League
153. Netnames USA
154. Netscout Systems
155. New Momentum, Inc.
156. NHL Enterprises, Lp
157. Nimbus Games Inc.
158. NNR Aircargo Sevice Inc.
159. Nolan Bushnell
160. N-Space, Inc.
161. Obsidian Entertainment,
162. Office Depot
163. Ohm Systems, Inc.
164. Olshan Frome Wolosky LLP
165. Original Marketing
166. Otr-Ohio General
167. Perelson Weiner LLP
168. Peter J. Solomon, L.P.
169. Petrol Advertising, Inc.

170. Pitney Bowes
171. Polygon Us Corporation
172. Premium Assignment
173. Print Scan LLC
174. Puppy S.A.
175. Putt-Putt, LLC
176. Quantic Dream
177. Quattro Gmbh
178. Quick Dispense Inc.
179. Rackspace Managed Hosting
180. Recall Total Information
181. Reina Shah
182. Renato J. Mascardo
183. Resaurus Company
184. Richard Beston
185. Robert Mattes
186. Robert Walters Associates
187. Rombax Games
188. Rosenberg,Neuwirth,Kuchner CPAs PC
189. Running Dog Software
190. Shorewood Display
191. Sleepy Giant Entertainment
192. Sony DADC Austria AG
193. Sony Corporation
194. Sony Disc
195. Southpeak Interactive,
196. Stainless Games Ltd.
197. Stompsoft (Consignment)
198. Storm City Entertainment,
199. Strawdog Studios Limited
200. Stuart J. Allison
201. Supersonic Software
202. Symantec
203. Tavant Technologies, Inc.
204. Tektron Corporation
205. Telepacific Communications
206. Tennessee Dept Of Revenue
207. The NPD Group, Incorporated
208. Todd Hooper
209. Trailer Park, Inc.
210. Triplepoint, LLC
211. Turelk
212. TVR Engineering Limited
213. UAB On5
214. Ulead Systems,
215. United Parcel Service

- 216. United States Information
- 217. Universal Music Publishing
- 218. Varcon Systems
- 219. Verizon Wireless
- 221. Victor Vargas-Valenz
- 222. Vital Records Inc
- 223. Volkswagen AG
- 224. Ward Swan
- 225. Weeks-Lerman Group LLC
- 226. Wildfire Interactive, Inc.
- 227. William B Meyer Inc
- 228. William Gallagher
- 229. Workhabit, Inc.
- 230. World Color Press, Inc.
- 231. Wright Consultancy, Inc.
- 232. Xerox Corporation
- 233. Yahoo! Inc.
- 234. Zgames, LLC
- 235. Zslide S.A.S.

Schedule 2

Protiviti Current or Former Clients

Entity	Protiviti has provided services in unrelated matters to:	
	Identified Entity	Affiliate
AT&T		X
Baker & McKenzie	X	
CenturyLink		X
Deloitte & Touche	X	
Dorsey & Whitney LLP	X	
Ernst & Young	X	
Gamespy Industries, Inc.		X
Gibson Dunn & Crutcher	X	
IBM	X	
Internal Revenue Service	X	
Microsoft Corporation	X	
Office Depot	X	
Sony Corporation	X	
Sony DADC Austria AG	X	
Sony Disc	X	
Symantec	X	
Verizon		X

Protiviti recognized US sourced revenue in the last three years, prior to filing, from each current or former client listed above or an affiliated entity. These clients represent less than 1.0% of Protiviti's total US sourced revenue during the time period