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

In re:

Atari, Inc., *et al.*,

Debtors.

Chapter 11

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

**SUMMARY SHEET PURSUANT TO UNITED STATES TRUSTEE
GUIDELINES FOR REVIEWING APPLICATIONS FOR COMPENSATION
AND REIMBURSEMENT OF EXPENSES FILED UNDER 11 U.S.C. § 330**

Name of Applicant:	Cooley LLP <i>Special Counsel for Debtors and Debtors-in-Possession Nunc pro tunc to February 8, 2013</i>
Date of Retention:	
<u>Interim</u> Period for which compensation and reimbursement is sought:	September 1, 2013 through December 24, 2013
Amount of <u>Interim</u> Compensation:	\$106,235.50
Amount of <u>Interim</u> Expense Reimbursement:	\$724.95
<u>Final</u> Period for which compensation and reimbursement is sought:	February 8, 2013 through December 24, 2013
Amount of <u>Final</u> Compensation:	\$1,031,680.00
Amount of <u>Final</u> Expense Reimbursement:	\$10,744.05

This is Cooley LLP's Third Interim and Final Fee Application in these cases.

SUMMARY OF PRIOR FEE APPLICATIONS

Period Covered, Date Filed, and Docket No.	Fees Requested	Fees Paid (80%)	Holdback (20%)	Expenses Requested	Expenses Paid	Unpaid Fees
2/8/2013 – 2/28/2013 (3/20/2013, #155)	\$186,146.00	\$148,916.80	\$37,229.20	\$123.60	\$123.60	\$36,146.00
3/1/2013 – 3/31/2013 (4/22/2013, #191)	\$218,168.50	\$174,534.80	\$43,633.70	\$3,008.81	\$3,008.81	\$93,902.26
4/1/2013 – 4/30/2013 (5/20/2013, #218)	\$68,539.50	\$54,831.60	\$13,707.90	\$1,754.51	\$1,754.51	\$0.00
1st Interim Totals:	\$472,854.00	\$378,283.20	\$94,570.80	\$4,886.92	\$4,886.92	\$130,048.26

5/1/2013 – 5/31/2013 (6/20/2013, #265)	\$108,739.50	\$86,991.60	\$21,747.90	\$690.61	\$690.61	\$0.00
6/1/2013 – 6/30/2013 (7/19/2013, #309)	\$171,450.00	\$137,160.00	\$34,290.00	\$1,078.96	\$1,078.96	\$0.00
7/1/2013 – 7/31/2013 (8/20/2013, #347)	\$126,059.50	\$100,847.60	\$25,211.90	\$828.80	\$828.80	\$0.00
8/1/2013 – 8/31/2013 (9/20/2013, #383)	\$46,341.50	\$37,073.20	\$9,268.30	\$2,533.81	\$2,533.81	\$0.00
2nd Interim Totals:	\$452,590.50	\$362,072.40	\$90,518.10	\$5,132.18	\$5,132.18	\$ 0.00

**SUMMARY OF SERVICES BY PROFESSIONAL
FOR THE THIRD INTERIM COMPENSATION PERIOD
(SEPTEMBER 1, 2013 THROUGH DECEMBER 24, 2013)**

Name of Professional Person	Position	Dept.	Year Admitted	Hourly Billing Rate	Total Billed Hours	Total Compensation
Cathy Rae Hershcopf	Partner	Litigation	2002	\$845.00	1.60	\$1,352.00
Jeffrey L. Cohen	Partner	Litigation	2010	\$695.00	75.50	\$52,472.50
Nicholas Smithberg	Special Counsel	Litigation	2006	\$695.00	1.30	\$903.50
Alex R. Velinsky	Associate	Litigation	2009	\$475.00	102.40	\$48,640.00
Robert B. Winning	Associate	Litigation	2010	\$435.00	1.60	\$696.00
Rebecca Goldstein	Paralegal	Litigation	N/A	\$270.00	1.60	\$432.00
Kris T. Cachia	Paralegal	Litigation	N/A	\$245.00	7.10	\$1,739.50
Total Fees						\$106,235.50
Total Hours					191.10	
Blended Rate*				\$570.53		

* Blended Rate does not include paraprofessionals

**SUMMARY OF SERVICES BY PROFESSIONAL
FOR THE FINAL COMPENSATION PERIOD**

Name of Professional Person	Position	Dept.	Year Admitted	Hourly Billing Rate	Total Billed Hours	Total Compensation
Lawrence C. Gottlieb	Partner	Litigation	1998	\$995.00	2.20	\$2,189.00
Cathy Rae Hershcopf	Partner	Litigation	2002	\$845.00	115.60	\$97,682.00
Jeffrey L. Cohen	Partner	Litigation	2010	\$695.00	559.00	\$388,505.00
Nicholas Smithberg	Special Counsel	Litigation	2006	\$695.00	1.30	\$903.50
Michael Aaron Klein	Associate	Litigation	2004	\$665.00	9.20	\$6,118.00
Richelle Kalnit	Associate	Litigation	2005	\$655.00	79.30	\$51,941.50
Dana Katz	Associate (Former)	Litigation	2010	\$475.00	1.30	\$617.50
Alex R. Velinsky	Associate	Litigation	2009	\$475.00	668.30	\$317,442.50
Robert B. Winning	Associate	Litigation	2010	\$435.00	326.20	\$141,897.00
David M. Fleischer	Paralegal	Litigation	N/A	\$315.00	1.10	\$346.50
Rebecca Goldstein	Paralegal	Litigation	N/A	\$270.00	38.80	\$10,476.00
Hector Gonzalez	Managing Clerk	Litigation	N/A	\$270.00	1.00	\$270.00
Michelle L. Robinson	Litigation Support Manager	Litigation	N/A	\$265.00	19.30	\$5,114.50
Kris T. Cachia	Paralegal	Litigation	N/A	\$245.00	23.90	\$5,855.50
Victor Bisambu Mayenge	Sr. Litigation Support Analyst	Litigation	N/A	\$235.00	4.90	\$1,151.50
Dmitry Spektor	Litigation Support Systems Analyst	Litigation	N/A	\$220.00	5.00	\$1,100.00
Rafael Sanchez	Research Services Assistant	Litigation	N/A	\$100.00	0.70	\$70.00
Total Fees						\$1,031,680.00
Total Hours					1,857.10	
Blended Rate*				\$571.02		

* Blended Rate does not include paraprofessionals

**COMPENSATION BY PROJECT CATEGORY
FOR THE THIRD INTERIM COMPENSATION PERIOD
(SEPTEMBER 1, 2013 THROUGH DECEMBER 24, 2013)**

Task Code	Task Description	Hours	Fees
B02	Asset Disposition	0.40	\$190.00
B03	Business Operations	1.00	\$475.00
B04	Case Administration	8.70	\$4,031.50
B05	Claims	23.40	\$13,051.00
B06	Employee Benefits/Pensions	0.10	\$47.50
B07	Fee/Employment Applications	35.10	\$16,486.50
B18	Leases and Executory Contracts	1.00	\$475.00
B10	Litigation	0.50	\$237.50
B12	Plan and Disclosure Statement	110.90	\$66,051.50
B19	Preparation for and Attendance at Court Hearings	7.70	\$4,097.50
B14	Travel	2.30	\$1,092.50
Total:		191.10	\$106,235.50

**COMPENSATION BY PROJECT CATEGORY
FOR THE FINAL COMPENSATION PERIOD**

Task Code	Task Description	Hours	Fees
B02	Asset Disposition	154.10	\$93,820.50
B03	Business Operations	17.80	\$10,070.00
B04	Case Administration	195.70	\$97,169.50
B05	Claims	104.50	\$52,650.50
B06	Employee Benefits/Pensions	182.80	\$101,506.00
B07	Fee/Employment Applications	179.90	\$89,445.50
B08	Fee/Employment Objections	29.90	\$18,894.50
B09	Financing and Cash Collateral	148.90	\$85,973.50
B18	Leases and Executory Contracts	3.10	\$1,934.50
B10	Litigation	495.10	\$269,867.00
B11	Meetings	103.90	\$67,250.50
B12	Plan and Disclosure Statement	155.80	\$91,513.00
B19	Preparation for and Attendance at Court Hearings	79.90	\$48,723.50
B14	Travel	5.70	\$2,861.50
Total:		1,857.10	\$1,031,680.00

**EXPENSE SUMMARY FOR THE THIRD INTERIM COMPENSATION PERIOD
(SEPTEMBER 1, 2013 THROUGH DECEMBER 24, 2013)**

Expenses	Amounts
Federal Express	\$338.49
Meals	\$71.31
Nearline Storage-Nov 2013	\$174.60
Reproduction of Documents	\$5.60
Research Database/Document Retrieval	\$65.70
Telephone	\$29.25
Transportation	\$40.00
Total:	\$724.95

EXPENSE SUMMARY FOR THE FINAL COMPENSATION PERIOD

Expenses	Amounts
Audio/Video Conferencing Services	\$237.80
Deposition - TSG Reporting	\$2,323.85
Federal Express	\$775.72
Filing Under Seal - Exclusive Process Service Corp.	\$167.00
Meals	\$2,030.79
Nearline Storage-Nov 2013	\$174.60
Postage	\$1.38
Reproduction of Documents	\$1,144.10
Research Database/Document Retrieval	\$814.69
Telephone	\$251.48
Transportation	\$180.00
Subtotal:	\$8,101.41
Plus requested Committee Expenses in 1st Interim:	\$2,642.64
Total Final Period:	\$10,744.05

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

In re:

Atari, Inc., *et al.*,

Debtors.

Chapter 11

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

**THIRD INTERIM AND FINAL APPLICATION OF COOLEY LLP FOR FOR
COMPENSATION AND REIMBURSEMENT OF EXPENSES AS ATTORNEYS FOR
THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS FOR THE PERIOD
FROM FEBRUARY 8, 2013 THROUGH DECEMBER 24, 2013**

Cooley LLP (“Applicant”), counsel to the Official Committee of Unsecured Creditors (the “Committee”) of Atari, Inc., *et al.* (collectively, the “Debtors”), in the above-captioned chapter 11 cases, respectfully represents:

INTRODUCTION

1. This is Applicant’s Third Interim and Final application (the “Application”) for allowance of compensation and reimbursement of expenses pursuant to § 331 of chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”), the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the Southern District of New York (the “Local Rules”), the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of

New York Bankruptcy Cases, promulgated pursuant to General Order M-447 of Chief Bankruptcy Judge Cecelia G. Morris, dated January 29, 2013 (the “Local Guidelines”), and the *Order Establishing Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals*, dated February 15, 2013 (Doc. No. 81, the “Interim Compensation Order”).

2. This Application seeks an interim allowance of compensation for legal services rendered by Applicant in the total amount of **\$106,235.50** for the period from September 1, 2013 through December 24, 2013 (the “Interim Compensation Period”), all as more fully set forth below. This Application further seeks final allowance of compensation for legal services rendered by Applicant in the total amount of **\$1,031,680.00** and reimbursement of certain expenses incurred by (or first billed by outside vendors to) Applicant in the amount of **\$10,744.05** for the period from February 8, 2013 through December 24, 2013 (the “Final Compensation Period”), all as more fully set forth below.

3. This Application complies with the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and the Interim Compensation Order.

BACKGROUND

4. On January 21, 2013 (the “Petition Date”), the Debtors filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code in the United States Bankruptcy Court for the Southern District of New York (the “Court”). Pursuant to sections 1107 and 1108 of the Bankruptcy Code, the Debtors continue to operate their businesses and properties as debtors-in-possession. No trustee or examiner has been appointed in these cases.

5. On February 6, 2013, the Committee was appointed in these cases by the Office of the United States Trustee for the Southern District of New York (the “US Trustee”),

consisting of the following five members: (i) CD Projekt S.A., f/k/a CD Projekt Red S.A.; (ii) CDV Software Entertainment, USA, Inc.; (iii) Liquid Entertainment; (iv) Rackspace Hosting;¹ and (v) Tavant Technologies, Inc. On May 1, 2013, the Committee selected Cooley LLP as its counsel. On February 11, 2013 the Committee met and selected Duff & Phelps Securities, LLC to serve as its financial advisor in these Chapter 11 cases.

6. On June 20, 2013, Applicant filed its *First Interim Application of Cooley LLP for Compensation for Services and Reimbursement of Expenses as Attorneys for the Official Committee of Unsecured Creditors for the Period from February 8, 2013 Through April 30, 2013* (the “First Interim Application”) (Doc. No. 166). The First Interim Application requested the payment of fees in the amount of \$472,854 and the reimbursement of actual and necessary costs and expenses of \$4,886.87. On August 22, 2013, an order was entered approving the fees and expenses requested in the First Interim Application in full, subject only to a reserve reflecting the amounts subject to filed objections, which were withdrawn without prejudice. The reserved amounts are not payable, pursuant to this Court’s order, until the final hearing on Cooley’s requested fees and expenses or such other date as agreed by the parties or ordered by the Court.

JURISDICTION AND STATUTORY PREDICATES

7. This Court has jurisdiction to consider this Application pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409. The statutory predicates for the relief requested herein are §§ 105(a), 330 and 331 of the Bankruptcy Code and Bankruptcy Rule 2016.

¹ On June 19, 2013, Rackspace Hosting resigned from the Committee.

**SUMMARY OF PROFESSIONAL COMPENSATION
AND REIMBURSEMENT OF EXPENSES REQUESTED**

8. Applicant has previously served the following monthly fee statements in accordance with the Interim Compensation Order for the months of February 2013 through November 2013:

Fee Statements Covered by First Interim Application:

- Applicant served a first monthly fee statement on March 20, 2013, pursuant to which it requested \$186,146.00 in fees and \$123.60 in actual and necessary expenses incurred by Applicant during the period from February 8, 2013 through February 28, 2013. Objections were filed to the first monthly fee application, but have been withdrawn in connection with the Plan.
- Applicant served a second monthly fee statement on April 22, 2013, pursuant to which it requested \$218,168.50 in fees and \$3,008.81 in actual and necessary expenses incurred by Applicant during the period from March 1, 2013 through March 31, 2013. Objections were filed to the first monthly fee application, but have been withdrawn in connection with the Plan.
- Applicant served a third monthly fee statement on May 20, 2013, pursuant to which it requested \$68,539.50 in fees and \$1,754.51 in actual and necessary expenses incurred by Applicant during the period from April 1, 2013 through April 30, 2013. No objection was filed to the third monthly fee statement.

Fee Statements Covered by Second Interim Application:

- Applicant served a fourth monthly fee statement on June 20, 2013, pursuant to which it requested \$108,739.50 in fees and \$690.61 in actual and necessary expenses incurred by Applicant during the period from May 1, 2013 through May 31, 2013. No objection was filed to the fourth monthly fee statement.
- Applicant served a fifth monthly fee statement on July 19, 2013, pursuant to which it requested \$171,450.00 in fees and \$1,078.96 in actual and necessary expenses incurred by Applicant during the period from June 1, 2013 through June 30, 2013. No objection was filed to the fifth monthly fee statement.
- Applicant served a sixth monthly fee statement on August 20, 2013, pursuant to which it requested \$126,059.50 in fees and \$828.80 in actual and necessary expenses incurred by Applicant during the period from July 1, 2013 through July 31, 2013. No objection was filed to the sixth monthly fee statement.
- Applicant served a seventh monthly fee statement on September 20, 2013, pursuant to which it requested \$46,341.50 in fees and \$2,533.81 in actual and necessary expenses incurred by Applicant during the period from August 1, 2013 through August 31, 2013. No objection was filed to the seventh monthly fee statement.

Fee Statements Covered by Third Interim and Final Application:

- Applicant served an eighth monthly fee statement on October 21, 2013, pursuant to which it requested \$33,631.50 in fees and \$215.91 in actual and necessary expenses incurred by Applicant during the period from September 1, 2013 through September 30, 2013. No objection was filed to the eighth monthly fee statement.
- Applicant served a ninth monthly fee statement on November 20, 2013, pursuant to which it requested \$26,477.50 in fees and \$150.75 in actual and necessary expenses incurred by Applicant during the period from October 1, 2013 through October 31, 2013. No objection was filed to the ninth monthly fee statement.
- Applicant served a tenth monthly fee statement on December 18, 2013, pursuant to which it requested \$24,879.00 in fees and \$142.99 in actual and necessary expenses incurred by Applicant during the period from November 1, 2013 through November 30, 2013. No objection was filed to the tenth monthly fee statement.
- Applicant has not served an eleventh monthly fee statement, but is requesting \$21,247.50 in fees and \$215.30 in actual and necessary expenses incurred by Applicant during the period from December 1, 2013 through December 24, 2013.

9. On June 20, 2013, Applicant filed its *First Interim Application of Cooley LLP for Compensation and Reimbursement of Expenses as Attorneys for the Official Committee of Unsecured Creditors for the Period From February 8, 2013 through April 30, 2013* (Doc. No. 266) (the “First Interim Application”), which First Interim Application was approved by the Court on August 22, 2013 (Doc. No. 353) (the “First Interim Fee Order”). Applicant has not been paid the allowed amount of \$130,048.26 for the First Interim Application as a result of objections that have since been withdrawn in connection with the Plan.

10. On November 18, 2013, Applicant filed its *Second Interim Application of Cooley LLP for Compensation and Reimbursement of Expenses as Attorneys for the Official Committee of Unsecured Creditors for the Period From May 1, 2013 through August 31, 2013* (Doc. No. 463) (the “Second Interim Application”), which Second Interim Application was approved by the Court on December 11, 2013 (Doc. No. 506). Applicant has been paid with respect to the Second Interim Application.

SERVICES RENDERED DURING INTERIM COMPENSATION PERIOD

11. During the Compensation Period, Applicant's services to the Committee included professional advice and representation in connection with discreet categories in these chapter 11 proceedings. The aggregate hours and amount for each category are set forth on the cover pages to this Application.

12. During the Interim Compensation Period, Applicant, on behalf of and in consultation with the Committee, maintained an active role in these chapter 11 cases.

13. To apprise this Court of the legal services rendered during the Interim Compensation Period, Applicant sets forth the following summary. However, the summary is intended only to highlight the general categories of services performed by Applicant on behalf of the Committee. It is not intended to set forth each and every item of professional services which Applicant performed².

Asset Disposition

14. Applicant expended a de minimis amount of time for services related to Asset Disposition during the Interim Compensation Period.

15. In total, Applicant expended 0.40 hours of time for a charge of \$19.00 for services rendered with respect to the handling of matters relating to asset dispositions.

Business Operations

16. This category includes time expended by Applicant with respect to the Debtors' business operations and other business issues, including Applicant's time on matters concerning the Debtors' financial performance. Applicant spent time in this category reviewing financial reporting provided by the Debtors and corresponding with the Debtors regarding related issues.

² Attached as **Exhibit C** is a list of each timekeeper that provided services on each project category during the Interim Compensation Period and Final Compensation Period, as well as the number of hours spent and the amount of compensation requested.

17. Applicant expended 1.00 hour of time for a charge of \$475.00 for services rendered with respect to matters relating to business operations.

Case Administration

18. This category includes time expended by Applicant on a variety of activities relating to the day-to-day management of these chapter 11 cases. Services rendered in this project category include, *inter alia*, (i) extensive contact with the Committee, creditors, the Committee's financial advisor, and counsel to the Debtors and Alden regarding critical case issues and developments, (ii) the review of pleadings filed by parties in interest, and (iii) the filing and service of pleadings on behalf of the Committee.

19. Applicant expended 8.70 hours of time for a charge of \$4,031.50 for services rendered with respect to the handling of matters relating to case administration.

Claims

20. This category includes time expended by Applicant with respect to various claims against the Debtors. Applicant spent time in this category, among other things, attending to issues related to the treatment of certain claims (including certain disputed claims), and review and analysis of the Debtors' amended schedules of assets and liabilities. Applicant also spent time in this category corresponding with numerous creditors and the Debtors regarding claims-related issues.

21. Applicant expended 23.40 hours of time for a charge of \$13,051.00 for services rendered with respect to the handling of matters relating to claims.

Employee Benefits/Pensions

22. Applicant expended a de minimis amount of time for services related to Employee

Benefits/Pensions during the Interim Compensation Period

23. Applicant expended 0.10 hours of time for a charge of \$47.50 for services rendered with respect to matters relating to employee benefits and pensions.

Fee/Employment Applications

24. This category includes time expended by Applicant regarding the retention and compensation of various professionals in the Debtors' bankruptcy proceedings. Applicant spent time during the Compensation Period in connection with, among other things: (i) Applicant's Second Interim Application, (ii) Applicant's monthly fee statements, and (iii) reviewing the invoices and fee statements of the professionals employed by the Debtors and lenders.

25. Applicant expended 35.10 hours of time for a charge of \$16,486.50 for services rendered with respect to matters relating to fee/employment applications.

Leases and Executory Contracts

26. Applicant expended a de minimis amount of time for services related to Leases and Executory Contracts during the Interim Compensation Period

27. Applicant expended 1.00 hours of time for a charge of \$475.00 for services rendered with respect to the handling of matters relating to leases and executory contracts.

Litigation

28. Applicant expended a de minimis amount of time for services related to Litigation during the Interim Compensation Period.

29. Applicant expended 0.50 hours of time for a charge of \$237.50 for services rendered with respect to the handling of matters relating to litigation.

Plan and Disclosure Statement

30. This category includes time expended by Applicant in connection with a plan of

reorganization for the Debtors' remaining assets. Applicant expended time in this category reviewing and analyzing a proposed plan and researching related issues. Applicant also spent time in this category corresponding with the Debtors and the Parent regarding various provisions of the proposed plan, and reviewing and revising multiple draft versions of the Debtors' plan and related documents. Applicant's time in this category was focused on ensuring that the interests of unsecured creditors were fully protected in the Debtors' plan and that the impact of such plan was fully and accurately disclosed in the Debtors' disclosure statement and related documents.

31. Applicant expended 110.90 hours of time for a charge of \$66,051.50 for services rendered with respect to matters relating to fee/employment objections.

Preparation For and Attendance at Court Hearings

32. This category includes time expended by Applicant with respect to preparation for, and attendance at, court hearings, including hearings regarding the Debtors' disclosure statement, the Debtors' plan, and the hearing on the Second Interim Application, among others.

33. Applicant expended 7.70 hours of time for a charge of \$4,097.50 for services rendered with respect to preparation for and attendance at Court hearings.

Travel

34. This category includes time expended by Applicant for travel. Applicant spent time in this category traveling to and from Court for hearings. All travel time was billed at half-time.

35. Applicant expended 2.30 hours of time for a charge of \$1,092.50 for travel.

MATTERS PERTAINING TO APPLICANT

36. Applicant has maintained contemporaneous time records which indicate the time that each attorney has spent working on a particular matter and the nature of the work performed.

Copies of these time records are annexed to this Application as **Exhibit B**. The total number of hours expended by Applicant's attorneys and para-professionals during the Compensation Period in conjunction with these cases is 191.10. All of the services have been rendered by those individuals at Applicant's firm as listed on Applicant's personnel chart attached hereto.

37. Applicant rendered all the professional services for which compensation is requested herein in connection with the Debtors' chapter 11 cases in furtherance of Applicant's professional responsibilities as attorneys for the Committee.

38. During the Compensation Period, the partners, associates and para-professionals of Applicant devoted substantial time, 191.10 hours, in rendering professional services to the Committee, all of which time was reasonable and necessary.

39. During the Final Compensation Period, the partners, associates and para-professionals of Applicant devoted substantial time, 1,857.10 hours, in rendering professional services to the Debtors, all of which time was reasonable and necessary.

40. Applicant, by experience, training and ability, is fully qualified to perform the services for which compensation is sought here. Applicant represents or holds no interest adverse to the Committee with respect to the matters upon which it is engaged.

41. No agreement or understanding exists between Applicant and any other entity for the sharing of compensation to be received for services rendered in or in connection with these chapter 11 cases.

42. The fees and disbursements sought are billed at rates and in accordance with practices customarily employed by Applicant and are generally accepted by Applicant's clients.

43. Pursuant to the Local Guidelines, annexed hereto as **Exhibit A** is a certification regarding Applicant's compliance with the Interim Compensation Order, the Local Guidelines,

and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, dated January 30, 1996.

EXPENSES

44. As set forth in **Exhibit B** annexed hereto, Cooley has disbursed **\$724.95** as expenses incurred in providing professional services during the Interim Compensation Period.

45. In connection with all of the expenses requested incurred by Application, it should be noted that Applicant charges \$1.00 per page for outgoing telefacsimilies with no charge for incoming telefacsimilies, 10¢ per page for photocopying, and charges for meals only necessitated by meetings with the Debtors or when Applicant's personnel would work on these cases through a normal meal period.

ALLOWANCE OF INTERIM AND FINAL COMPENSATION

46. With respect to the level of compensation, section 330 of the Bankruptcy Code provides, in pertinent part, that the Court may award to a professional person, "reasonable compensation for actual, necessary services rendered." Section 330(a)(3), in turn, provides that:

In determining the amount of reasonable compensation to be awarded . . . , the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time which the service was rendered toward the completion of, a case under this title;
- (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
- (E) with respect to a professional person, whether the person is

board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and

- (F) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3).

47. The congressional policy expressed above provides for adequate compensation in order to continue to attract qualified and competent professionals to bankruptcy cases. See In Re Busy Beaver Bldg. Ctrs., Inc., 19 F.3d 833, 850 (3d Cir. 1994) (“Congress rather clearly intended to provide sufficient economic incentive to lure competent bankruptcy specialists to practice in the bankruptcy courts.”) (citation and internal quotation marks omitted); In re Drexel Burnham Lambert Group, Inc., 133 B.R. 13, 18 (Bankr. S.D.N.Y. 1991) (“Congress’ objective on requiring that the market, not the Court, establish attorneys’ rates was to ensure that bankruptcy cases were staffed by appropriate legal specialists.”).

48. Applicant asserts that in accordance with the factors enumerated in 11 U.S.C. § 330, the amount requested is fair and reasonable given (a) the complexity of these cases, (b) the time expended, (c) the nature and extent of the services rendered, (d) the value of such services, and (e) the costs of comparable services other than in a case under this title. It is respectfully submitted that, had counsel with less experience in these types of matters been retained, the cost to the estates would have been much greater. This Application covers a period of approximately four months. During that time, Applicant’s partners, associates and paraprofessionals devoted 1,857.10 hours in rendering professional services to the Committee, all of which time was reasonable and necessary. The Interim Compensation Period covers a period of approximately four months. During that time, Applicant’s partners, associates and paraprofessionals devoted 191.10 hours in rendering professional services to the Committee, all of which time was

reasonable and necessary. The Final Compensation Period covers a period of approximately eleven months. During that time, Applicant's partners, associates and paraprofessionals devoted 1,857.10 hours in rendering professional services to the Committee, all of which time was reasonable and necessary.

49. In order to facilitate the effectiveness of the Plan, Applicant and the other professionals retained in the Debtors' cases entered into a deferred payment agreement (the "Deferral Agreement") with the Reorganized Debtors pursuant to which, Applicant and the other professionals agreed to defer payment of a portion of allowed fees and expenses. By this Application, Applicant seeks allowance of all compensation and expense reimbursement requested herein notwithstanding Applicant's agreement to deferred payment of a portion of such allowed amount pursuant to the Deferral Agreement. Specifically, Applicant agreed to deferred payment of \$71,037.00 of Applicant's allowed fees to October 1, 2014 or such earlier time as required under the Deferral Agreement. Under the Deferral Agreement, this Court retains jurisdiction over the Reorganized Debtors' payment obligations as set forth in the Deferral Agreement.

NOTICE AND PRIOR APPLICATION

50. Pursuant to the Interim Compensation Order, Cooley has served this Application by hand or overnight delivery on: (i) the Debtors, Atari, Inc., 475 Park Avenue South, Twelfth Floor, New York, New York 10016, Attn: Robert A. Mattes, CFO; (ii) counsel to Debtors, Akin Gump Strauss Hauer & Feld LLP, One Bryant Park, New York, New York 10036, Attn: Ira S. Dizengoff, Esq. and Kristine Manoukian Esq.; Akin Gump Strauss Hauer & Feld LLP, Robert S. Strauss Building, 1333 New Hampshire Avenue, N.W., Washington, District of Columbia 20036, Attn: Scott L. Alberino, Esq.; (iii) counsel to Alden, Bracewell & Giuliani LLP, 1251

Avenue of the Americas, 49th Floor, New York, New York 10020, Attn: Robert G. Burns, Esq.; and (iv) the Office of the United States Trustee for the Southern District of New York, 271 Cadman Plaza East, Suite 4529, Brooklyn, New York 11201, Attn: Richard C. Morrissey, Esq. In light of the nature of the relief requested, Cooley respectfully submits that no further notice need be provided.

WHEREFORE, Applicant hereby respectfully requests (i) interim allowance of compensation for Applicant's duly authorized, necessary, and valuable service to the Committee during the Interim Compensation Period in the aggregate amount of **\$106,235.50**, and reimbursement to Applicant for actual and necessary expenses incurred during the Interim Compensation Period in connection with the aforesaid services in the aggregate amount of **\$724.95**; (ii) final compensation for legal services rendered by Applicant in the total amount of **\$1,031,680.00** and reimbursement for actual and necessary expenses incurred in the amount of **\$10,744.05** by Applicant during the Final Compensation Period; and (iii) payment of all allowed fees which have not yet been paid to Applicant by the Debtor.

Dated: January 24, 2014
New York, New York

Respectfully submitted,

By: /s/ Jeffrey L. Cohen

COOLEY LLP
1114 Avenue of the Americas
New York, New York 10036
Telephone: 212.479.6000
Facsimile: 212.479.6575
Cathy Herschopf
Jeffrey L. Cohen
Alex R. Velinsky

*Counsel for the Official
Committee of Unsecured Creditors*

EXHIBIT A

COOLEY LLP
1114 Avenue of the Americas
New York, New York 10036
Telephone: 212.479.6000
Facsimile: 212.479.6575
Cathy Herschopf
Jeffrey L. Cohen
Alex R. Velinsky

*Counsel for the Official Committee
of Unsecured Creditors*

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

In re:

Atari, Inc., *et al.*,

Debtors.

Chapter 11

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

**CERTIFICATION OF JEFFREY L. COHEN IN SUPPORT OF THIRD
INTERIM AND FINAL APPLICATION OF COOLEY LLP FOR COMPENSATION
AND REIMBURSEMENT OF EXPENSES AS ATTORNEYS FOR THE
OFFICIAL COMMITTEE OF UNSECURED CREDITORS FOR
THE PERIOD FROM FEBRUARY 8, 2013 THROUGH DECEMBER 24, 2013**

STATE OF NEW YORK)
) ss:
COUNTY OF NEW YORK)

Jeffrey L. Cohen, being first duly sworn, deposes and says;

1. I am an attorney admitted to practice before this Court and a member of the law firm of Cooley LLP (“Applicant”), with offices located at 1114 Avenue of the Americas, New York, New York 10036. Applicant is counsel for the Official Committee of Unsecured Creditors (the “Committee”) of Atari, Inc., *et al.* (collectively, the “Debtors”). I have personal knowledge of all of the facts set forth in this certification except as expressly stated herein.

2. I have read the *Third Interim and Final Application of Cooley LLP for Compensation for Services and Reimbursement of Expenses as Attorneys for The Official*

Committee of Unsecured Creditors for the Period From February 8, 2013 Through December 24, 2013 (the “Application”) for compensation by Applicant and know the contents thereof.

3. The contents of the Application are true to the best of my knowledge, except as to matters therein alleged to be upon information and belief, and as to those matters, I believe them to be true. I have personally performed a portion of the legal services rendered by Applicant and am thoroughly familiar with all other work performed on behalf of the Committee by the attorneys and para-professionals in the firm.

4. To the best of my knowledge, information and belief formed after reasonable inquiry, the Application complies with the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, dated January 30, 1996 (the “UST Guidelines”) and the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases, promulgated pursuant to General Order M-447 of Chief Bankruptcy Judge Cecelia G. Morris, dated January 29, 2013 (collectively with the UST Guidelines, the “Guidelines”).

5. To the best of my knowledge, information and belief formed after reasonable inquiry, the fees and disbursements sought in the Application fall within the Guidelines. The fees and disbursements sought are billed at rates and in accordance with practices customarily employed by Applicant and are generally accepted by Applicant’s clients. In providing reimbursable services, Applicant does not make a profit on such service, whether the service is performed by Applicant in-house or through a third party.

6. A copy of the Application has been provided to the chair of the Committee.

7. Pursuant to the *Order Establishing Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals*, dated February 15, 2013 (Doc.

No. 81, the “Interim Compensation Order”), Applicant has filed on the docket and served monthly statements on the Debtors, counsel for the Debtors, the U.S. Trustee, and counsel to the Debtors’ lenders for its May, June, July and August 2013 invoices.

8. The Debtors and the U.S. Trustee have each been provided with the Application at least 14 days before the hearing on the Application.

9. In accordance with Bankruptcy Rule 2016(a) and § 504 of the Bankruptcy Code, no agreement or understanding exists between Applicant and any other person for the sharing of compensation to be received in connection with these cases.

10. In order to facilitate the effectiveness of the Plan, Applicant and the other professionals retained in the Debtors’ cases entered into a deferred payment agreement (the “Deferral Agreement”) with the Reorganized Debtors pursuant to which, Applicant and the other professionals agreed to defer payment of a portion of allowed fees and expenses. By this Application, Applicant seeks allowance of all compensation and expense reimbursement requested herein notwithstanding Applicant’s agreement to deferred payment of a portion of such allowed amounts pursuant to the Deferral Agreement. Specifically, Applicant agreed to deferred payment of \$71,037.00 of Applicant’s allowed fees to October 1, 2014 or such earlier time as required under the Deferral Agreement. Under the Deferral Agreement, this Court retains jurisdiction over the Reorganized Debtors’ payment obligations as set forth in the Deferral Agreement.

Dated: January 24, 2014
New York, New York

By: /s/ Jeffrey L. Cohen
Jeffrey L. Cohen

Sworn to before me this
24th day of January, 2014

/s/ Theresa K. Hammond
Notary Public

THERESA K. HAMMOND
Notary Public, State of New York
No. 4650925
Qualified in Suffolk County
Commission Expires July 31, 2017

EXHIBIT B



October 12, 2013

Atari Inc.
Atari, Inc. Official Committee of Unsecured Creditors
475 Park Avenue South
New York, NY 10016

ATTORNEYS AT LAW

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Washington, DC
Boston, MA
Seattle, WA
Los Angeles, CA
Shanghai, P. R. China

Invoice Number: 1334629
CL 01 62105

319072-201

Atari Creditors' Committee

For services rendered through September 30, 2013

Fees	\$	33,631.50
Chargeable costs and disbursements	\$	215.91
Total Due on Current Invoice	\$	33,847.41



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Atari Creditors' Committee

Invoice Number: 1334629
CL 01 62105

For services rendered through September 30, 2013

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
ASSET DISPOSITION				
09/05/13	Alex R. Velinsky	Review K. Manoukian email re: Humongous sale	0.10	47.50
09/16/13	Alex R. Velinsky	Review notice of hearing cancellation re: exclusivity motion	0.20	95.00
09/24/13	Alex R. Velinsky	Review C. Herschopf email re: inquiry about assets	0.10	47.50
Task Total:			0.40	190.00
BUSINESS OPERATIONS				
09/09/13	Alex R. Velinsky	Review K. Manoukian email re: MOR	0.10	47.50
Task Total:			0.10	47.50
CASE ADMINISTRATION				
09/09/13	Jeffrey L. Cohen	Correspondence with S. Alberino re: case status	0.40	278.00
09/11/13	Jeffrey L. Cohen	Office conference with A. Velinsky re: status of Plan Sponsor documents	0.60	417.00
09/12/13	Jeffrey L. Cohen	Continue discussions with A. Velinsky re: update to Committee on Plan Sponsor Group status	0.80	556.00
09/12/13	Alex R. Velinsky	Telephone call with J. Cohen re: committee email	0.10	47.50
09/17/13	Robert B. Winning	Review draft Committee letter in support of plan	0.20	87.00
09/20/13	Alex R. Velinsky	Review Micropose notice of appearance	0.10	47.50
09/24/13	Alex R. Velinsky	Review agenda for 9/25 hearing	0.20	95.00



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<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
09/27/13	Kris T. Cachia	Review updated docket re previous notices of extension (0.1); confer with A. Velinsky re revisions to Notice of Extension of Investigation Termination Date (0.1); revise and finalize Notice (0.2); electronically file Notice (0.2); prepare email to A. Velinsky re status of same (0.1)	0.70	171.50
09/27/13	Alex R. Velinsky	Revise notice of deadline extension (.1); e-mails with K. Cachia re: same (.1)	0.20	95.00
09/27/13	Alex R. Velinsky	E-mails with K. Cachia re: filing deadline extension notice	0.10	47.50
Task Total:			3.40	1,842.00

CLAIMS

09/04/13	Alex R. Velinsky	Telephone call with K. Manoukian re: substantive claim objections	0.30	142.50
09/04/13	Alex R. Velinsky	Email to Duff & Phelps re: substantive claims objections	0.10	47.50
09/04/13	Alex R. Velinsky	Review J. Cohen and K. Coleman emails re: claims objections	0.20	95.00
09/04/13	Alex R. Velinsky	Detailed email to K. Coleman re: disputed claims	0.30	142.50
09/09/13	Alex R. Velinsky	Emails with A. Chong re: GUC pool size	0.20	95.00
09/18/13	Alex R. Velinsky	Review email from K. Manoukian re: disputed claims	0.10	47.50
09/18/13	Alex R. Velinsky	Email to DPS re: list of disputed claims	0.10	47.50
09/18/13	Alex R. Velinsky	Review response of claimant Interplay	0.80	380.00
09/18/13	Alex R. Velinsky	Emails with A. Chong and J. Cohen re: claims reconciliation	0.20	95.00
09/18/13	Alex R. Velinsky	Review email re: Gibson Dunn from Akin	0.10	47.50
09/18/13	Alex R. Velinsky	Review J. Cho email re: claims reconciliation	0.10	47.50
09/19/13	Jeffrey L. Cohen	Review Interplay response and related claim information	1.40	973.00



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<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
09/20/13	Alex R. Velinsky	Review response to claim objection by T. Ryan	0.10	47.50
09/20/13	Alex R. Velinsky	Review Interplay NOA	0.10	47.50
09/23/13	Alex R. Velinsky	Telephone call with K. Manoukian re: Interplay	0.30	142.50
09/23/13	Alex R. Velinsky	Detailed email to J. Cohen re: Interplay	0.20	95.00
09/23/13	Alex R. Velinsky	Emails with J. Cohen and K. Manoukian re: Interplay	0.20	95.00
09/23/13	Alex R. Velinsky	Further emails with J. Cohen and K. Manoukian re: Interplay claim	0.20	95.00
09/24/13	Jeffrey L. Cohen	Review Interplay adjournment issues and discuss same with A. Velinsky	0.80	556.00
09/24/13	Alex R. Velinsky	Review detailed email from K. Manoukian re: Interplay	0.20	95.00
09/24/13	Alex R. Velinsky	Review cases relating to Interplay claim substantive agreements	0.40	190.00
09/24/13	Alex R. Velinsky	Emails with K. Manoukian re: Interplay claim	0.20	95.00
09/25/13	Alex R. Velinsky	Conference with K. Manokian re: claims issues	0.20	95.00
Task Total:			6.80	3,714.00

FEE/EMPLOYMENT APPLICATIONS

09/04/13	Alex R. Velinsky	Review email for S. Fritz re: BMC invoice	0.10	47.50
09/06/13	Jeffrey L. Cohen	Review August pre-bill for compliance with Local Rules and UST Guidelines	1.10	764.50
09/09/13	Alex R. Velinsky	Email to A. Chong re: DPS fee estimate	0.10	47.50
09/09/13	Alex R. Velinsky	Email to G. Glynn re: Cooley August fee estimate	0.10	47.50
09/09/13	Alex R. Velinsky	Review J. Cohen email re: Cooley fees	0.10	47.50
09/09/13	Alex R. Velinsky	Email to K. Manoukian re: DPS August fees	0.10	47.50
09/12/13	Alex R. Velinsky	Email to R. Winning re: invoice	0.10	47.50
09/16/13	Alex R. Velinsky	Review notice re: adjourned date for ombudsman fee hearing	0.10	47.50



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<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
09/17/13	Alex R. Velinsky	Review BMC invoices	0.20	95.00
09/20/13	Kris T. Cachia	Finalize 6th Monthly Fee Application (August 2013) (0.1); electronically file Cooley and Duff's monthly fee applications (0.3); prepare service of materials on special notice parties (0.1); prepare letter to Judge Peck re chambers' copies (0.1)	0.50	122.50
09/20/13	Alex R. Velinsky	Review draft fee statement	0.10	47.50
09/20/13	Robert B. Winning	Prepare, file and serve monthly fee application	0.80	348.00
09/23/13	Alex R. Velinsky	Review Marks Paneth fee statement	0.20	95.00
09/23/13	Alex R. Velinsky	Review Prutiuti fee statement	0.20	95.00
09/24/13	Kris T. Cachia	Prepare Certificate of Service re professionals' monthly fee applications and electronically file same	0.30	73.50
09/24/13	Alex R. Velinsky	Review PWP monthly fee statement	0.30	142.50
09/25/13	Alex R. Velinsky	Review Akin monthly fee statement	0.30	142.50
Task Total:			4.70	2,258.50

LITIGATION

09/23/13	Alex R. Velinsky	Email to A. Schouder re: extension of investigation termination date	0.20	95.00
09/27/13	Alex R. Velinsky	Draft notice of extension of investigation deadline	0.20	95.00
09/27/13	Alex R. Velinsky	E-mails to A. Schouder re: extension of investigation deadline	0.10	47.50
Task Total:			0.50	237.50

PLAN AND DISCLOSURE STATEMENT

09/06/13	Alex R. Velinsky	Conference with J. Cohen re: plan status	0.20	95.00
09/12/13	Alex R. Velinsky	Email update to committee re: plan	0.20	95.00
09/13/13	Alex R. Velinsky	Review K. Manoukian email re: plan documents	0.10	47.50



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<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
09/13/13	Alex R. Velinsky	Review revised draft of plan and disclosure statement	0.60	285.00
09/14/13	Alex R. Velinsky	Review revisions to draft plan	0.70	332.50
09/16/13	Jeffrey L. Cohen	Review draft plan and disclosure statement and comment re: same	3.50	2,432.50
09/16/13	Alex R. Velinsky	Review J. Cohen and K. Manoukian emails re: plan comments	0.20	95.00
09/16/13	Alex R. Velinsky	Continue reviewing revised plan and draft disclosure statement	1.40	665.00
09/16/13	Alex R. Velinsky	Review J. Cohen comments to disclosure statement; revise disclosure statement per same	0.80	380.00
09/17/13	Jeffrey L. Cohen	Review draft committee support letter and comment re: same	1.20	834.00
09/17/13	Jeffrey L. Cohen	Continue review of Plan and Disclosure Statement drafts	2.80	1,946.00
09/17/13	Alex R. Velinsky	Email to J. Cohen re: committee support letter	0.10	47.50
09/17/13	Alex R. Velinsky	Telephone call with K. Manoukian and J. Cho re: plan comments	0.50	237.50
09/17/13	Alex R. Velinsky	Follow telephone call with K. Manoukian re: disputed claims	0.20	95.00
09/17/13	Alex R. Velinsky	Conference with J. Cohen re: Akin and A&O comments to disclosure statement revisions	0.30	142.50
09/17/13	Alex R. Velinsky	Email to Akin re: additional plan language	0.20	95.00
09/17/13	Alex R. Velinsky	Emails with J. Cohen re: plan language	0.20	95.00
09/17/13	Alex R. Velinsky	Emails with J. Cohen re: disputed claims plan language	0.20	95.00
09/17/13	Alex R. Velinsky	Review revised sources/uses and redline	0.30	142.50
09/17/13	Alex R. Velinsky	Review K. Manoukian email re: revised plan documents	0.10	47.50
09/17/13	Alex R. Velinsky	Revise committee support letter per J. Cohen comments	0.20	95.00
09/17/13	Alex R. Velinsky	Review K. Manoukian email re: commitment letter	0.10	47.50



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<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
09/17/13	Alex R. Velinsky	Email to committee members re: support letter	0.20	95.00
09/17/13	Alex R. Velinsky	Review revised plan term sheet and equity commitment letter	0.80	380.00
09/17/13	Alex R. Velinsky	Detailed email to J. Cohen re: comments to plan and disclosure statement	0.30	142.50
09/17/13	Alex R. Velinsky	Conference with J. Cohen re: further revisions to disclosure statement	0.30	142.50
09/17/13	Alex R. Velinsky	Further revisions to disclosure statement per J. Cohen comments	0.80	380.00
09/17/13	Alex R. Velinsky	Draft committee support letter	0.90	427.50
09/17/13	Alex R. Velinsky	Detailed email to Akin and A&O re: committee comments to disclosure statement	0.30	142.50
09/17/13	Alex R. Velinsky	Telephone call with K. Manoukian re: equity commitment letter	0.10	47.50
09/17/13	Alex R. Velinsky	Email to A. Chong re: claims reconciliation language in plan	0.20	95.00
09/18/13	Jeffrey L. Cohen	Review further plan revisions and discuss changes with Sponsor and Debtors	2.40	1,668.00
09/18/13	Alex R. Velinsky	Further emails with Akin re: claims language for Plan	0.20	95.00
09/18/13	Alex R. Velinsky	Further emails with Akin and J. Cohen re: final plan revisions	0.20	95.00
09/18/13	Alex R. Velinsky	Review J. Cho email re: revised plan language	0.10	47.50
09/18/13	Alex R. Velinsky	Review revised disclosure statement	0.80	380.00
09/18/13	Alex R. Velinsky	Review further revised plan	0.80	380.00
09/18/13	Alex R. Velinsky	Review T. Gross email re: support letter	0.10	47.50
09/19/13	Jeffrey L. Cohen	Multiple correspondence with Sponsor and Debtors re: additional plan revisions	1.60	1,112.00
09/19/13	Jeffrey L. Cohen	Review and discuss additional language for Plan and Disclosure Statement with Debtors and Sponsor counsel	2.30	1,598.50
09/19/13	Alex R. Velinsky	Emails with J. Cohen re: plan documents	0.20	95.00



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<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
09/19/13	Alex R. Velinsky	Emails with Akin and A&O re: plan documents	0.60	285.00
09/19/13	Alex R. Velinsky	Further emails with Akin and A&O re: plan	0.30	142.50
09/19/13	Cathy Rae Herschopf	Review plan revisions and emails re same	0.90	760.50
09/20/13	Jeffrey L. Cohen	Conference call to discuss plan revisions and review proposed language	1.10	764.50
09/20/13	Jeffrey L. Cohen	Multiple correspondence regarding additional language and review revised documents re: same	3.20	2,224.00
09/20/13	Jeffrey L. Cohen	Review filed versions of Plan and Disclosure Statement	1.80	1,251.00
09/20/13	Alex R. Velinsky	Telephone call with A&O re: plan language	0.20	95.00
09/20/13	Alex R. Velinsky	Telephone call with J. Cohen re: plan	0.20	95.00
09/20/13	Alex R. Velinsky	Review further revised plan and disclosure statement	0.20	95.00
09/20/13	Alex R. Velinsky	Review J. Cohen email re: plan language	0.10	47.50
09/20/13	Alex R. Velinsky	Emails with J. Cho and J. Cohen re: call	0.20	95.00
09/20/13	Alex R. Velinsky	Review A. Schouder email re: plan language	0.10	47.50
09/20/13	Alex R. Velinsky	Review further revisions to plan and disclosure statement	0.10	47.50
09/20/13	Alex R. Velinsky	Review K. Manoukian email re: final version of disclosure statement	0.10	47.50
09/20/13	Alex R. Velinsky	Review K. Manoukian email re: changes to final version of plan	0.10	47.50
09/20/13	Alex R. Velinsky	Review K. Manoukian and J. Cohen emails re: DTI language	0.20	95.00
09/20/13	Alex R. Velinsky	Review K. Manoukian emails with "as filed" plan and plan approval motion	0.10	47.50
09/22/13	Alex R. Velinsky	Review debtors' motion for approval of disclosure statement	0.90	427.50
09/23/13	Alex R. Velinsky	Continue reviewing disclosure statement motion and exhibits	0.90	427.50
09/25/13	Jeffrey L. Cohen	Attention to committee support letter and committee designee appointment	1.20	834.00



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<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
09/25/13	Alex R. Velinsky	Email to committee re: plan and disclosure statement	0.20	95.00
09/25/13	Alex R. Velinsky	Emails with J. Cohen re: committee support letter	0.30	142.50
09/25/13	Alex R. Velinsky	Emails with J. Cohen re: committee designee	0.10	47.50
09/26/13	Jeffrey L. Cohen	Discuss committee designee position with F. Stevens	0.60	417.00
09/26/13	Alex R. Velinsky	Review F. Stevens email re: committee designee	0.10	47.50

Task Total: 40.50 24,344.50

TRAVEL

09/25/13	Alex R. Velinsky	Travel to/from 9/25 hearing billed at 1/2 time	0.60	285.00
Task Total:			0.60	285.00

LEASES AND EXECUTORY CONTRACTS

09/06/13	Alex R. Velinsky	Review Seitz declaration	0.20	95.00
09/11/13	Alex R. Velinsky	Review order extending 365(d)(4) deadline	0.20	95.00
Task Total:			0.40	190.00

PREPARATION FOR AND ATTENDANCE AT COURT HEARINGS

09/24/13	Alex R. Velinsky	Emails with J. Cohen re: 9/25 hearing	0.20	95.00
09/25/13	Alex R. Velinsky	Attend hearing on claim objection	0.90	427.50
Task Total:			1.10	522.50

Total Fees **\$33,631.50**



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Atari Creditors' Committee

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Fee Summary:

<u>Timekeeper</u>	<u>Type</u>	<u>Rate</u>	<u>Hours</u>	<u>Total</u>
Cathy Rae Hershcopf	Partner	845	.90	760.50
Jeffrey L. Cohen	Partner	695	26.80	18,626.00
Alex R. Velinsky	Associate	475	28.30	13,442.50
Robert B. Winning	Associate	435	1.00	435.00
Kris T. Cachia	Paralegal	245	1.50	367.50

For costs and disbursements recorded through September 30, 2013 :

Federal Express	167.75
Meals	40.65
Reproduction of Documents	0.10
Telephone	7.41
Total Costs	\$215.91

Total: \$33,847.41



November 18, 2013

Atari Inc.
Atari, Inc. Official Committee of Unsecured Creditors
475 Park Avenue South
New York, NY 10016

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Seattle, WA
Los Angeles, CA
Shanghai, P. R. China

Invoice Number: 1344731
CL 01 62105

319072-201

Atari Creditors' Committee

For services rendered through October 31, 2013

Fees	\$	26,477.50
Chargeable costs and disbursements	\$	150.75
Total Due on Current Invoice	\$	26,628.25



319072-201
Atari Creditors' Committee

Invoice Number: 1344731
CL 01 62105

For services rendered through October 31, 2013 :

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
CASE ADMINISTRATION				
10/15/13	Alex R. Velinsky	Review emails re: marketing plan	0.30	142.50
10/15/13	Alex R. Velinsky	Review September MOR	0.60	285.00
10/15/13	Alex R. Velinsky	Emails with M. Robinson re: web hosting invoices	0.30	142.50
10/15/13	Alex R. Velinsky	Review web hosting invoice (.2); emails re: same with L. Durtschi (.1)	0.30	142.50
Task Total:			1.50	712.50
CLAIMS				
10/01/13	Alex R. Velinsky	Email to K. Monoukian re: disputed claims	0.10	47.50
10/01/13	Alex R. Velinsky	Conference with J. Cohen re: claims reconciliation	0.10	47.50
10/01/13	Alex R. Velinsky	Review K. Manoukian email re: claims	0.10	47.50
10/01/13	Jeffrey L. Cohen	Review outstanding general unsecured claims and related disputes	1.50	1,042.50
10/02/13	Alex R. Velinsky	Telephone call with K. Manoukian re: disputed claims	0.40	190.00
10/03/13	Alex R. Velinsky	Review K. Manoukian update re: disputed claims	0.20	95.00
10/03/13	Alex R. Velinsky	Review claims analysis with respect to disputed claims	0.20	95.00
10/07/13	Jeffrey L. Cohen	Review claims update from K. Manoukian and discuss same with A. Velinsky	1.20	834.00
10/07/13	Alex R. Velinsky	Review J. Cohen email re: claims reconciliation	0.10	47.50
10/18/13	Alex R. Velinsky	Review withdrawal of claim by DACA	0.10	47.50
10/18/13	Alex R. Velinsky	Review notice of presentment and stipulation re: modification of certain claims	0.30	142.50



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<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
10/23/13	Alex R. Velinsky	Review K. Manoukian email re: claim stipulations (.1); review draft stipulation re: Gibson Dunn and Storm City (.3); email to J. Cohen re: same (.2)	0.60	285.00
10/24/13	Jeffrey L. Cohen	Multiple correspondence with A. Velinsky re: claims stipulations (.4); and review same (.5)	0.90	625.50
10/24/13	Alex R. Velinsky	Emails with J. Cohen re: claim stipulations	0.10	47.50
10/24/13	Alex R. Velinsky	Emails with Akin re: stipulations	0.10	47.50
10/24/13	Alex R. Velinsky	Review creditor email inquiry	0.10	47.50
10/25/13	Alex R. Velinsky	Review notice of presentment and stipulation re: Gibson Dunn	0.20	95.00
10/25/13	Alex R. Velinsky	Review draft claim objection procedures	0.60	285.00
10/25/13	Alex R. Velinsky	Respond to T. Shiff creditor inquiry	0.30	142.50
10/29/13	Alex R. Velinsky	Review K. M. email re: claims objection procedures	0.10	47.50
10/29/13	Alex R. Velinsky	Review stipulation and agreed order re: Storm City claim	0.20	95.00
10/30/13	Jeffrey L. Cohen	Review claims settlement procedure motion	0.80	556.00
10/30/13	Alex R. Velinsky	Emails with Akin and J. Cohen re: settlement procedures	0.20	95.00
10/30/13	Alex R. Velinsky	Review proposed claim procedures for threshold amount	0.20	95.00
10/30/13	Alex R. Velinsky	Review K. Manoukian email re: claim objection procedures	0.10	47.50
10/31/13	Alex R. Velinsky	Review K. Manoukian email re: claims procedures motion	0.10	47.50
10/31/13	Alex R. Velinsky	Review filed claims procedure motion	0.20	95.00
10/31/13	Alex R. Velinsky	Review E. Seitz email re: claims procedure motion	0.10	47.50
Task Total:			9.20	5,338.00

EMPLOYEE BENEFITS/PENSIONS



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CL 01 62105

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
10/30/13	Alex R. Velinsky	Review J. Cho email re: claims settlement threshold	0.10	47.50

Task Total:	0.10	47.50
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FEE/EMPLOYMENT APPLICATIONS

10/02/13	Alex R. Velinsky	Review K. Manoukian email re: OCP firm	0.10	47.50
10/02/13	Alex R. Velinsky	Review supplement to OCP list	0.20	95.00
10/02/13	Alex R. Velinsky	Review Olshan supplemental declaration	0.20	95.00
10/02/13	Alex R. Velinsky	Emails with R. Winning re: interim fee application	0.10	47.50
10/03/13	Jeffrey L. Cohen	Review pre-bill for compliance with Local Rules and UST Guidelines	1.00	695.00
10/04/13	Alex R. Velinsky	Emails with K. Manoukian and D&P re: September fees	0.20	95.00
10/09/13	Alex R. Velinsky	Review BMC invoice	0.20	95.00
10/17/13	Alex R. Velinsky	Review K. Manoukian email re: OCP statement	0.10	47.50
10/17/13	Alex R. Velinsky	Review statement of fees paid to OCPs	0.10	47.50
10/21/13	Kris T. Cachia	Finalize 8th Monthly Fee Application (September 2013) (0.1); prepare Certificate of Service (0.1); electronically file 8th Monthly Fee Application and Certificate of Service (0.2); prepare service of materials on special notice parties (0.1); prepare letter to Judge Peck re chambers' copies (0.1); prepare email to R. Winning re status of same (0.1)	0.70	171.50
10/21/13	Alex R. Velinsky	Telephone re: R. Winning re: fee statement (.1); review J. Cohen email re: same (.1)	0.20	95.00
10/21/13	Alex R. Velinsky	Review Protiviti monthly fee statement	0.20	95.00
10/21/13	Alex R. Velinsky	Review draft September fee statement	0.10	47.50
10/21/13	Alex R. Velinsky	Conference with R. Winning re: fee statement	0.10	47.50
10/21/13	Robert B. Winning	Finalize and file monthly fee application	0.30	130.50
10/22/13	Alex R. Velinsky	Review Marks Paneth fee statement	0.20	95.00



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<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
10/23/13	Alex R. Velinsky	Review Perella fee statement	0.20	95.00
10/23/13	Alex R. Velinsky	Review Akin fee statement for September	0.30	142.50
10/23/13	Alex R. Velinsky	Review Bracewell invoices for July through September	0.20	95.00
10/28/13	Alex R. Velinsky	Emails with K. Manoukian re: payment of professional fees	0.40	190.00
10/28/13	Alex R. Velinsky	Email to J. Cohen re: timing of fee payments	0.20	95.00
10/28/13	Alex R. Velinsky	Conference with J. Cohen re: fee payments	0.10	47.50
10/31/13	Alex R. Velinsky	Draft summary of unpaid Cooley fees and expenses (.6); email to K. Manoukian re: same (.1)	0.70	332.50
10/31/13	Alex R. Velinsky	Emails to A. Chong re: DPS fees	0.10	47.50
10/31/13	Alex R. Velinsky	Conference with J. Cohen re: Cooley fees	0.10	47.50
10/31/13	Alex R. Velinsky	Review K. Manoukian email re: fees	0.10	47.50
10/31/13	Alex R. Velinsky	Emails with A. Chong re: holdback payments	0.20	95.00
10/31/13	Alex R. Velinsky	Telephone call with Akin re: Cooley fee payment	0.10	47.50
10/31/13	Alex R. Velinsky	Emails with S. Reels re: Atari payments	0.20	95.00
10/31/13	Alex R. Velinsky	Review and respond to J. Cohen emails re: Atari fees	0.20	95.00
Task Total:			7.10	3,419.50

PLAN AND DISCLOSURE STATEMENT

10/01/13	Alex R. Velinsky	Review H. Newman email re: plan question	0.10	47.50
10/01/13	Alex R. Velinsky	Review J. Cohen email re: plan question	0.10	47.50
10/01/13	Jeffrey L. Cohen	Respond to creditor inquiry re: objections to plan	0.60	417.00
10/02/13	Alex R. Velinsky	Emails with P. Bigley re: plan and objection	0.60	285.00
10/02/13	Alex R. Velinsky	Telephone call with J. Cohen re: voting date	0.10	47.50
10/02/13	Jeffrey L. Cohen	Multiple correspondence with inquiring creditors re: plan consideration	1.30	903.50



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<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
10/11/13	Alex R. Velinsky	Correspondence with K. Manoukian re: plan documents	0.30	142.50
10/14/13	Jeffrey L. Cohen	Review liquidation analysis and financial projections	1.30	903.50
10/14/13	Alex R. Velinsky	Review draft liquidation analysis and financial projections (.4); emails with J. Cohen re: same (.2)	0.60	285.00
10/14/13	Alex R. Velinsky	Revise committee support letter	0.20	95.00
10/14/13	Alex R. Velinsky	Conference with J. Cohen re: liquidation analysis	0.20	95.00
10/14/13	Alex R. Velinsky	Emails with K. Manoukian re: liquidation analysis and committee support letter	0.20	95.00
10/14/13	Alex R. Velinsky	Review prior liquidation/settlement analysis	0.80	380.00
10/15/13	Jeffrey L. Cohen	Review liquidation analysis and discuss same with A. Velinsky	1.10	764.50
10/15/13	Alex R. Velinsky	Review and respond to K. Monoukian emails re: liquidation analysis call	0.20	95.00
10/15/13	Alex R. Velinsky	Emails with J. Cohen re: liquidation analysis call	0.20	95.00
10/16/13	Jeffrey L. Cohen	Conference call with Protiviti and Akin re: liquidation analysis	0.60	417.00
10/16/13	Alex R. Velinsky	Review disclosure statement for references to litigation	0.30	142.50
10/16/13	Alex R. Velinsky	Emails with J. Cohen re: Akin call	0.10	47.50
10/16/13	Alex R. Velinsky	Telephone call with Akin and Protiviti re: liquidation analysis	0.30	142.50
10/16/13	Alex R. Velinsky	Conference with J. Cohen re: committee support letter	0.10	47.50
10/17/13	Jeffrey L. Cohen	Review Disclosure Statement and liquidation analysis drafts	1.50	1,042.50
10/17/13	Alex R. Velinsky	Telephone call with K. Manoukian re: liquidation analysis and claim issues	0.40	190.00
10/17/13	Alex R. Velinsky	Emails with J. Cohen re: liquidation analysis	0.20	95.00
10/17/13	Alex R. Velinsky	Follow up telephone call with K. Manoukian re: liquidation analysis	0.20	95.00



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<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
10/17/13	Alex R. Velinsky	Review disclosure statement re: settlement description	0.40	190.00
10/18/13	Jeffrey L. Cohen	Multiple correspondence with debtors and related document review re: liquidation analysis and Disclosure Statement revisions	2.20	1,529.00
10/18/13	Alex R. Velinsky	Emails with J. Cohen and Akin re: liquidation analysis and disclosure statement	0.40	190.00
10/18/13	Alex R. Velinsky	Review disclosure statement in connection with proposed changes	0.60	285.00
10/18/13	Alex R. Velinsky	Review K. Manoukian email re: liquidation analysis	0.10	47.50
10/18/13	Alex R. Velinsky	Review revised version of liquidation analysis (.2); emails with J. Cohen re: same (.1)	0.30	142.50
10/18/13	Alex R. Velinsky	Review notice of filing exhibits to disclosure statement and plan	0.30	142.50
10/18/13	Alex R. Velinsky	Telephone call with K. Manoukian re: J. Cohen comments	0.10	47.50
10/18/13	Alex R. Velinsky	Review E. Seitz email re: revised liquidation analysis	0.20	95.00
10/18/13	Alex R. Velinsky	Telephone call with creditor R. Walters	0.20	95.00
10/18/13	Alex R. Velinsky	Emails with Akin re: financial projection for disclosure statement	0.10	47.50
10/18/13	Alex R. Velinsky	Review and respond to K. Manoukian email confirming approval of liquidation analysis	0.20	95.00
10/21/13	Alex R. Velinsky	Review exhibits filed in connection with plan	0.30	142.50
10/23/13	Alex R. Velinsky	Telephone call with K. Manoukian re: amendments to disclosure statement	0.30	142.50
10/24/13	Alex R. Velinsky	Review K. Manoukian email re: changes to disclosure statement	0.20	95.00
10/25/13	Jeffrey L. Cohen	Review draft Amended Disclosure Statement and comment re: same	1.30	903.50
10/25/13	Alex R. Velinsky	Review filed amended disclosure statement and agenda	0.20	95.00
10/25/13	Alex R. Velinsky	Telephone call with K. Manoukian re: fee issues in plan	0.10	47.50



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<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
10/25/13	Alex R. Velinsky	Emails with J. Cohen re: new plan language to address professional fees	0.10	47.50
10/25/13	Alex R. Velinsky	Review proposed revisions to disclosure statement (.3); J. Cohen email re: same (.1)	0.40	190.00
10/25/13	Alex R. Velinsky	Review K. Manoukian email re: amended disclosure statements (.1); review changes to disclosure statement (.2)	0.30	142.50
10/28/13	Jeffrey L. Cohen	Review revised Disclosure Statement and Plan version in preparation for Disclosure Statement hearing	1.50	1,042.50
10/28/13	Alex R. Velinsky	Emails with K. Manoukian. re: professional fee payments in Plan	0.20	95.00
10/29/13	Alex R. Velinsky	Email to Committee re: approval of Disclosure Statement	0.20	95.00
10/29/13	Alex R. Velinsky	Emails with C. Herschopf re: voting deadline	0.20	95.00
10/29/13	Jeffrey L. Cohen	Prepare for and participate in Disclosure Statement approval hearing	2.50	1,737.50
10/30/13	Jeffrey L. Cohen	Review disclosure statement approval order and discuss same with committee	1.20	834.00
10/30/13	Cathy Rae Herschopf	Confer with creditors re voting on plan	0.40	338.00
10/31/13	Alex R. Velinsky	Telephone call with E. Seitz re: committee designee	0.10	47.50
Task Total:			26.20	15,915.00

TRAVEL

10/29/13	Alex R. Velinsky	Travel to and from hearing (billed at 1/2 time)	0.50	237.50
Task Total:			0.50	237.50

PREPARATION FOR AND ATTENDANCE AT COURT HEARINGS

10/28/13	Alex R. Velinsky	Emails with J. Cohen re: 10/29 hearing	0.10	47.50
10/28/13	Alex R. Velinsky	Review documents related to Debtor's plan and Disclosure Statement in preparation for 10/29 hearing	0.80	380.00



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<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
10/29/13	Alex R. Velinsky	Attend hearing on Disclosure Statement	0.80	380.00
Task Total:			1.70	807.50

Total Fees **\$26,477.50**

Fee Summary:

<u>Timekeeper</u>	<u>Type</u>	<u>Rate</u>	<u>Hours</u>	<u>Total</u>
Cathy Rae Herschopf	Partner	845	.40	338.00
Jeffrey L. Cohen	Partner	695	20.50	14,247.50
Alex R. Velinsky	Associate	475	24.40	11,590.00
Robert B. Winning	Associate	435	.30	130.50
Kris T. Cachia	Paralegal	245	.70	171.50

For costs and disbursements recorded through October 31, 2013 :

Federal Express	139.80
Reproduction of Documents	1.20
Telephone	9.75
Total Costs	\$150.75

Total: **\$26,628.25**



December 11, 2013

Atari Inc.
Atari, Inc. Official Committee of Unsecured Creditors
475 Park Avenue South
New York, NY 10016

ATTORNEYS AT LAW

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Washington, DC
Boston, MA
Seattle, WA
Los Angeles, CA
Shanghai, P. R. China

Invoice Number: 1353095
CL 01 62105

319072-201

Atari Creditors' Committee

For services rendered through November 30, 2013

Fees	\$	24,879.00
Chargeable costs and disbursements	\$	142.99
Total Due on Current Invoice	\$	25,021.99



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Atari Creditors' Committee

Invoice Number: 1353095
CL 01 62105

For services rendered through November 30, 2013 :

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
BUSINESS OPERATIONS				
11/15/13	Alex R. Velinsky	Review October monthly operating report	0.40	190.00
Task Total:			0.40	190.00
CASE ADMINISTRATION				
11/04/13	Alex R. Velinsky	Review K. Manoukian email re: fee estimate for monthly operating report	0.10	47.50
11/05/13	Alex R. Velinsky	Internal emails re: October fee estimates	0.20	95.00
11/12/13	Alex R. Velinsky	Review agenda for 11/14 hearing	0.10	47.50
11/14/13	Alex R. Velinsky	Update critical dates calendar	0.20	95.00
11/18/13	Alex R. Velinsky	Review notice of hearing and fee applications	0.10	47.50
11/18/13	Alex R. Velinsky	Emails with BMC re: service of fee application	0.20	95.00
11/20/13	Alex R. Velinsky	Emails with K. Cachia re: filing Cooley fee statement	0.20	95.00
11/20/13	Rebecca Goldstein	Attention to e mails from K. Cachia (.1); prepare and process correspondence to Chambers' re dockets 463 and 464.	0.60	162.00
Task Total:			1.70	684.50
CLAIMS				
11/04/13	Alex R. Velinsky	Review and respond to K. Manoukian email re: claims analysis	0.10	47.50
11/04/13	Alex R. Velinsky	Review ICM claim withdrawal	0.10	47.50
11/04/13	Alex R. Velinsky	Email to K. Manoukian re: claims estimate	0.10	47.50
11/05/13	Alex R. Velinsky	Review WalMart stores claim and backup documents	0.70	332.50
11/05/13	Alex R. Velinsky	Review K. Manoukian email re: claims analysis update	0.10	47.50
11/05/13	Alex R. Velinsky	Review claims analysis update and supporting documents	0.80	380.00



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<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
11/05/13	Jeffrey L. Cohen	Review updated claims register and related correspondence	1.00	695.00
11/06/13	Alex R. Velinsky	Email to K. Manoukian re: claims analysis	0.20	95.00
11/06/13	Alex R. Velinsky	Review Gibson Dunn order	0.10	47.50
11/06/13	Alex R. Velinsky	Review plan for provisions relating to rejection damages	0.30	142.50
11/06/13	Alex R. Velinsky	Check docket for claims procedures timing	0.10	47.50
11/06/13	Alex R. Velinsky	Review K. Manoukian email re: claims follow up	0.10	47.50
11/07/13	Jeffrey L. Cohen	Review draft Tenor pleadings and discuss same with A. Velinsky	1.20	834.00
11/07/13	Alex R. Velinsky	Emails with J. Cohen re: Tenor settlement	0.20	95.00
11/07/13	Alex R. Velinsky	Email to M. Fox re: Tenor 9019 motion	0.10	47.50
11/07/13	Alex R. Velinsky	Review M. Fox email re: Tenor stipulation	0.10	47.50
11/07/13	Alex R. Velinsky	Review Tenor stipulation and 9019 motion	0.60	285.00
11/08/13	Alex R. Velinsky	Review filed 9019 motion re: Tenor	0.20	95.00
11/12/13	Alex R. Velinsky	Emails with K. Manoukian re: claims update	0.20	95.00
11/13/13	Alex R. Velinsky	Review so ordered stipulations allowing and modifying claims	0.20	95.00
11/13/13	Alex R. Velinsky	Emails with K. Manoukian re: claims analysis	0.10	47.50
11/27/13	Alex R. Velinsky	Review proposed Sawyer settlement (.2); email to J. Cohen re: same (.2)	0.40	190.00
Task Total:			7.00	3,809.00

FEE/EMPLOYMENT APPLICATIONS

11/05/13	Alex R. Velinsky	Email to K. Manoukian re: October fee estimate	0.20	95.00
11/05/13	Jeffrey L. Cohen	Review pre-bill for compliance with Local Rules and UST Guidelines	0.80	556.00
11/14/13	Alex R. Velinsky	Emails with K. Manoukian re: 2nd interim fee hearing	0.20	95.00
11/14/13	Alex R. Velinsky	Emails with A. Chong re: fee application	0.10	47.50



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<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
11/14/13	Alex R. Velinsky	Review A. Chong email re: interim fee application	0.10	47.50
11/14/13	Alex R. Velinsky	Conference with J. Cohen re: 2nd interim fee application	0.10	47.50
11/14/13	Alex R. Velinsky	Review K. Cachia email re: interim fee application	0.10	47.50
11/14/13	Alex R. Velinsky	Emails with K. Cachia re: 2nd interim fee application	0.20	95.00
11/14/13	Alex R. Velinsky	Conference call with K. Manoukian re: interim fee applications	0.20	95.00
11/14/13	Kris T. Cachia	Prepare fees/costs analysis for 2nd Interim Period (1.3); prepare draft 2nd interim fee application (1.2); prepare email to A. Velinsky re status of same (0.2)	2.70	661.50
11/15/13	Alex R. Velinsky	Draft Cooley 2nd interim fee application	2.80	1,330.00
11/15/13	Alex R. Velinsky	Email to K. Cachia re: fees	0.10	47.50
11/15/13	Alex R. Velinsky	Telephone call with K. Cachia re: fee application	0.10	47.50
11/15/13	Alex R. Velinsky	Review J. Cohen comments to fee application (.2); revise per same (.5)	0.70	332.50
11/15/13	Alex R. Velinsky	Email to J. Cohen re: revisions to fee application	0.10	47.50
11/15/13	Alex R. Velinsky	Draft notice of Cooley 2nd fee application	0.60	285.00
11/15/13	Jeffrey L. Cohen	Review and revise draft second interim fee application	1.20	834.00
11/18/13	Alex R. Velinsky	Finalize Cooley 2nd interim fee application and notice	0.60	285.00
11/18/13	Alex R. Velinsky	Emails with K. Cachia re: filing Cooley fee application	0.20	95.00
11/18/13	Kris T. Cachia	Revise and finalize 2nd Interim Fee Application, supporting exhibits, and Notice of Hearing (1.1); prepare email to A. Velinsky re status of same (0.1); electronically file materials re 2nd Interim Fee Application (0.3); prepare email to BMC Group re service of materials (0.2)	1.70	416.50



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<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
11/18/13	Alex R. Velinsky	Email to J. Cohen re: finalized interim fee application	0.10	47.50
11/18/13	Alex R. Velinsky	Review and respond to K. Manoukian re: fee applications	0.20	95.00
11/18/13	Alex R. Velinsky	Emails with G. Glynn re: October invoice	0.10	47.50
11/18/13	Alex R. Velinsky	Telephone call with K. Cachia re: notice of hearing and fee application	0.10	47.50
11/18/13	Alex R. Velinsky	Email to T. Gross re: Cooley fee application	0.10	47.50
11/18/13	Alex R. Velinsky	Telephone call with K. Cachia re: fee application exhibits	0.10	47.50
11/19/13	Kris T. Cachia	Prepare letter to Judge Peck re materials re 2nd Interim Fee Application	0.10	24.50
11/19/13	Alex R. Velinsky	Review Protiviti 2nd interim fee application	0.40	190.00
11/19/13	Alex R. Velinsky	Review Perella Weinberg 2nd interim fee application	0.30	142.50
11/20/13	Kris T. Cachia	Finalize 9th Monthly Fee Application (October 2013) (0.1); electronically file 9th Monthly Fee Application (0.2); prepare email to BMC Group re service of materials (0.1)	0.40	98.00
11/20/13	Alex R. Velinsky	Emails with J. Cohen re: fee statement	0.20	95.00
11/20/13	Alex R. Velinsky	Review Akin Gump 2nd interim fee application	0.40	190.00
11/20/13	Alex R. Velinsky	Draft Cooley's 9th monthly fee statement	0.60	285.00
11/21/13	Alex R. Velinsky	Review Protivity fee statement for October	0.20	95.00
11/21/13	Alex R. Velinsky	Review Akin October fee statement	0.30	142.50
11/21/13	Alex R. Velinsky	Review Perella Weinberg October fee statement	0.20	95.00
Task Total:			16.60	7,198.00

PLAN AND DISCLOSURE STATEMENT

11/15/13	Alex R. Velinsky	Email to committee re: designee	0.10	47.50
11/15/13	Alex R. Velinsky	Email to K. Manoukian re: committee designee	0.10	47.50



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Atari Creditors' Committee

Invoice Number: 1353095
CL 01 62105

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
11/15/13	Alex R. Velinsky	Emails with J. Cohen re: committee designee	0.20	95.00
11/21/13	Alex R. Velinsky	Telephone call with creditor re: plan question	0.30	142.50
11/22/13	Alex R. Velinsky	Review notice of publication	0.10	47.50
11/22/13	Alex R. Velinsky	Telephone call with K. Manoukian re: GUC note and committee designee	0.20	95.00
11/22/13	Alex R. Velinsky	E-mails with J. Cohen re: committee designee	0.20	95.00
11/22/13	Alex R. Velinsky	Telephone call with K. Manoukian re: GUC note	0.20	95.00
11/22/13	Alex R. Velinsky	E-mails with F. Stevens re: committee designee	0.20	95.00
11/22/13	Alex R. Velinsky	Review plan provisions re: committee designee	0.60	285.00
11/22/13	Alex R. Velinsky	Review K. Manoukian e-mail re: GUC note	0.10	47.50
11/22/13	Alex R. Velinsky	Review draft GUC note	0.30	142.50
11/22/13	Jeffrey L. Cohen	Review proposed plan documents and discuss same with A. Velinsky	1.50	1,042.50
11/25/13	Jeffrey L. Cohen	Review and revise draft GUC note and discuss same with A. Velinsky and F. Stevens	2.10	1,459.50
11/25/13	Jeffrey L. Cohen	Review post-confirmation organizational documents	1.40	973.00
11/25/13	Alex R. Velinsky	E-mails with J. Cohen and K. Manoukian re: GUC note (.2)	0.40	190.00
11/25/13	Alex R. Velinsky	E-mails with J. Cohen re: revised note	0.20	95.00
11/25/13	Alex R. Velinsky	Further review of draft GUC note (.2); e-mails with J. Cohen re: same (.2)	0.40	190.00
11/25/13	Alex R. Velinsky	E-mails with J. Cohen and N. Smithberg re: note	0.30	142.50
11/25/13	Alex R. Velinsky	Revise secured GUC notes per Cohen comments	0.80	380.00
11/25/13	Alex R. Velinsky	Review further revised GUC note (.1); e-mails with Akin re: same (.2)	0.30	142.50
11/25/13	Alex R. Velinsky	E-mails with Akin and F. Stevens re: committee designee	0.30	142.50



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Invoice Number: 1353095
CL 01 62105

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
11/25/13	Alex R. Velinsky	E-mail to K. Manoukian re: comments to secured GUC note	0.20	95.00
11/25/13	Alex R. Velinsky	E-mails re: Alden and GUC note with J. Cohen and K. Manoukian	0.20	95.00
11/25/13	Nicholas Smithberg	Review promissory note and revisions thereto; phone call with A. Velinsky re: same	1.30	903.50
11/26/13	Jeffrey L. Cohen	Review further revised note and plan documents	1.30	903.50
11/26/13	Jeffrey L. Cohen	Telephone call with Akin re: proposed changes to GUC note and discuss same with A. Velinsky	1.10	764.50
11/26/13	Cathy Rae Herschopf	Email with creditor re voting deadline and follow up re same	0.30	253.50
11/26/13	Alex R. Velinsky	E-mails with Akin and F. Stevens re: GUC note and engagement letter	0.80	380.00
11/26/13	Alex R. Velinsky	Review Akin revisions to GUC secured note (.2); e-mails with J. Cohen re: same (.2); e-mail to K. M. re: same (.1)	0.50	237.50
11/26/13	Alex R. Velinsky	Further e-mails with F. Stevens re: engagement letter and secured note	0.20	95.00
11/26/13	Alex R. Velinsky	Review e-mails re: organizational documents	0.20	95.00
11/26/13	Alex R. Velinsky	Review Akin comments to committee designee engagement letter (.2); e-mail to F. Stevens re: same (.1)	0.30	142.50
11/26/13	Alex R. Velinsky	Review K. Keller e-mail re: post confirmation documents	0.10	47.50
11/26/13	Alex R. Velinsky	E-mails with F. Stevens re: engagement letter	0.20	95.00
11/26/13	Alex R. Velinsky	Review and revise F. Stevens engagement letter as committee designee	0.30	142.50
11/26/13	Alex R. Velinsky	E-mails with J. Cohen re: committee designee engagement letter	0.20	95.00
11/26/13	Alex R. Velinsky	Review Liquid e-mail re: ballot	0.10	47.50
11/26/13	Alex R. Velinsky	Review post-confirmation organizational documents	1.10	522.50
11/26/13	Alex R. Velinsky	E-mails with Akin re: ballots	0.10	47.50



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Atari Creditors' Committee

Invoice Number: 1353095
CL 01 62105

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
11/26/13	Alex R. Velinsky	Telephone call with Akin re: secured GUC note	0.20	95.00
11/27/13	Alex R. Velinsky	Telephone call with E. Seitz re: engagement letter and note	0.20	95.00
11/27/13	Alex R. Velinsky	Review plan language re: fees of committee designee	0.30	142.50
11/27/13	Alex R. Velinsky	Emails with J. Cohen re: note	0.20	95.00
11/27/13	Alex R. Velinsky	Emails with F. Stevens re: engagement letter	0.20	95.00
11/27/13	Alex R. Velinsky	Further correspondence with Akin and F. Stevens re: engagement letter	0.40	190.00
11/27/13	Alex R. Velinsky	Review draft declarations of K. Keller and G. Davis in support of plan confirmation	0.60	285.00
11/27/13	Alex R. Velinsky	Emails with K. Manoukian re: plan supplement	0.20	95.00
11/27/13	Alex R. Velinsky	Review filed plan supplement and Akin emails re: same	0.30	142.50
Task Total:			21.40	12,190.00

TRAVEL

11/14/13	Alex R. Velinsky	Travel to/from 11/14 hearing (billed at 1/2 time)	0.60	285.00
Task Total:			0.60	285.00

PREPARATION FOR AND ATTENDANCE AT COURT HEARINGS

11/13/13	Alex R. Velinsky	Emails with J. Cohen re: 11/14 hearing	0.20	95.00
11/13/13	Alex R. Velinsky	Review claims procedures motion in preparation for hearing	0.30	142.50
11/14/13	Alex R. Velinsky	Attend hearing on omnibus claims objection procedures	0.60	285.00
Task Total:			1.10	522.50

Total Fees **\$24,879.00**



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Fee Summary:

<u>Timekeeper</u>	<u>Type</u>	<u>Rate</u>	<u>Hours</u>	<u>Total</u>
Cathy Rae Hershcopf	Partner	845	.30	253.50
Jeffrey L. Cohen	Partner	695	11.60	8,062.00
Nicholas Smithberg	Special Counsel	695	1.30	903.50
Alex R. Velinsky	Associate	475	30.10	14,297.50
Kris T. Cachia	Paralegal	245	4.90	1,200.50
Rebecca Goldstein	Paralegal	270	.60	162.00

For costs and disbursements recorded through November 30, 2013 :

Meals	30.66
Research Database / Document Retrieval	65.70
Telephone	6.63
Transportation	40.00
Total Costs	\$142.99
Total:	\$25,021.99



January 14, 2014

Atari Inc.
Atari, Inc. Official Committee of Unsecured Creditors
475 Park Avenue South
New York, NY 10016

ATTORNEYS AT LAW

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5th floor
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Palo Alto, CA
New York, NY
San Diego, CA
Reston, VA
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Washington, DC
Boston, MA
Seattle, WA
Los Angeles, CA
Shanghai, P. R. China

Invoice Number: 1358010
CL 01 62105

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Atari Creditors' Committee

For services rendered through December 31, 2013

Fees	\$	21,247.50
Chargeable costs and disbursements	\$	215.30
Total Due on Current Invoice	\$	21,462.80



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Atari Creditors' Committee

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For services rendered through December 31, 2013 :

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
BUSINESS OPERATIONS				
12/16/13	Alex R. Velinsky	Review November monthly operating report	0.40	190.00
12/18/13	Alex R. Velinsky	Conference with Akin re: Blue Bay facility amendment	0.10	47.50
Task Total:			0.50	237.50
CASE ADMINISTRATION				
12/03/13	Alex R. Velinsky	Emails with G. Glynn and J. Cohen re: Cooley fees	0.30	142.50
12/06/13	Alex R. Velinsky	Review draft hearing agenda for 12/10 hearing (.1); e-mails with K. Manoukian re: same (.1)	0.20	95.00
12/10/13	Alex R. Velinsky	Conference with J. Cohen re: fee hearing and effective date timing	0.20	95.00
12/11/13	Alex R. Velinsky	Review email from G. Glynn re: invoice	0.10	47.50
12/13/13	Alex R. Velinsky	Email to S. Reels re: payments	0.10	47.50
12/13/13	Alex R. Velinsky	Email to S. Reels re: holdback payment	0.10	47.50
12/13/13	Alex R. Velinsky	Review S. Reels email re: November payment	0.10	47.50
12/18/13	Rebecca Goldstein	Attention to e mails from A. Velinsky (.2); e file Cooley's 10th monthly fee statement (.6 - system slow and malfunctioning); prepare e mail to BMC group re service (.2)	1.00	270.00
Task Total:			2.10	792.50
CLAIMS				
12/02/13	Alex R. Velinsky	Review Nordic Games notice of withdrawal	0.10	47.50
12/12/13	Alex R. Velinsky	Review correspondence re: claims	0.30	142.50
Task Total:			0.40	190.00
FEE/EMPLOYMENT APPLICATIONS				



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<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
12/03/13	Jeffrey L. Cohen	Review final calculation from S A and respond to same	0.60	417.00
12/04/13	Jeffrey L. Cohen	Review November pre-bill for compliance with Local Rules and UST guidelines	0.30	208.50
12/09/13	Alex R. Velinsky	Telephone call with R. Morrissey re: Cooley fee application	0.20	95.00
12/09/13	Alex R. Velinsky	Review and respond to K. Manoukian e-mail re: fee order	0.20	95.00
12/09/13	Alex R. Velinsky	E-mails with J. Cohen re: fee hearing and Morrissey call	0.10	47.50
12/09/13	Alex R. Velinsky	Review revised proposed fee order on interim application	0.10	47.50
12/11/13	Alex R. Velinsky	Draft Cooley's 10th monthly fee statement	0.60	285.00
12/11/13	Alex R. Velinsky	Review interim fee order entered by court	0.10	47.50
12/13/13	Alex R. Velinsky	Email to J. Cohen re: interim fee payment	0.10	47.50
12/13/13	Alex R. Velinsky	Emails with K. Manoukian re: timing of payments	0.20	95.00
12/13/13	Alex R. Velinsky	Email to K. Manoukian re: holdbacks	0.10	47.50
12/13/13	Alex R. Velinsky	Review K. Manoukian email re: fee payments	0.10	47.50
12/17/13	Jeffrey L. Cohen	Multiple correspondence re: fee deferral	1.10	764.50
12/17/13	Alex R. Velinsky	Review fee spreadsheet for Protiviti (.2); emails with J. Cohen re: same (.2)	0.40	190.00
12/17/13	Alex R. Velinsky	Review and respond to A. Chong email re: DPS fees	0.20	95.00
12/17/13	Alex R. Velinsky	Review S. Alberino email re: professional fee shortfall	0.10	47.50
12/17/13	Alex R. Velinsky	Email to S. Reels re: Atari payments	0.10	47.50
12/17/13	Alex R. Velinsky	Revise Akin email re: fee deferral	0.10	47.50
12/18/13	Alex R. Velinsky	Review F. Stevens email re: engagement letter	0.10	47.50
12/18/13	Alex R. Velinsky	Review fee deferral agreement	0.30	142.50
12/18/13	Alex R. Velinsky	Emails with J. Cohen re: 10th fee statement	0.10	47.50



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Invoice Number: 1358010
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<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
12/18/13	Alex R. Velinsky	Emails with R. Goldstein re: Cooley fee statement	0.10	47.50
12/18/13	Robert B. Winning	Attention to matter re: expense reimbursement for Committee members	0.30	130.50
12/20/13	Alex R. Velinsky	Review escrow agreement for fee escrow	0.30	142.50
12/20/13	Alex R. Velinsky	Review Protiviti fee statement	0.20	95.00
12/20/13	Alex R. Velinsky	Review supplemental contacts list	0.20	95.00
12/20/13	Alex R. Velinsky	Review Perella fee statement	0.20	95.00
12/23/13	Alex R. Velinsky	Review Akin fee statement	0.20	95.00
Task Total:			6.70	3,610.50

PLAN AND DISCLOSURE STATEMENT

12/02/13	Jeffrey L. Cohen	Review declarations in support of confirmation	0.60	417.00
12/02/13	Jeffrey L. Cohen	Review filed versions of plan supplement documents	2.10	1,459.50
12/02/13	Alex R. Velinsky	Email J. Cohen re: confirmation order	0.20	95.00
12/02/13	Alex R. Velinsky	Review plan supplement	0.80	380.00
12/02/13	Alex R. Velinsky	Review confirmation order to incorporate committee comments	0.70	332.50
12/02/13	Alex R. Velinsky	Review K. Manoukian email re: draft confirmation order	0.10	47.50
12/02/13	Alex R. Velinsky	Review draft confirmation order	1.20	570.00
12/03/13	Jeffrey L. Cohen	Review draft declarations and respond re: same	0.80	556.00
12/03/13	Alex R. Velinsky	Correspondence with K. Manoukian re: confirmation order	0.40	190.00
12/03/13	Alex R. Velinsky	Revise confirmation order per J. Cohen comments	0.30	142.50
12/03/13	Alex R. Velinsky	Email to K. Manoukian re: comments to confirmation order	0.20	95.00
12/03/13	Alex R. Velinsky	Telephone call with G. Davis re: Cooley fees	0.10	47.50
12/03/13	Alex R. Velinsky	Review J. Cohen email re: confirmation order	0.10	47.50



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Invoice Number: 1358010
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<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
12/03/13	Alex R. Velinsky	Telephone call with G. Davis re: Cooley fee agreement	0.20	95.00
12/03/13	Alex R. Velinsky	Emails with E. Seitz and J. Cohen re: declaration	0.20	95.00
12/03/13	Alex R. Velinsky	Review K. Manoukian email re: confirmation order	0.10	47.50
12/03/13	Jeffrey L. Cohen	Review mark-up of draft confirmation order and comment re: same	1.50	1,042.50
12/04/13	Jeffrey L. Cohen	Review further revised confirmation order and correspondence re: same	1.10	764.50
12/04/13	Alex R. Velinsky	Emails with K. Manoukian and J. Cohen re: confirmation order	0.20	95.00
12/04/13	Alex R. Velinsky	Review filed proposed confirmation order	0.20	95.00
12/04/13	Alex R. Velinsky	Review revised notice of agenda	0.10	47.50
12/04/13	Alex R. Velinsky	Review agenda for confirmation hearing	0.10	47.50
12/04/13	Alex R. Velinsky	Review revised confirmation order (.2); email to K. Manoukian re: same (.1)	0.30	142.50
12/05/13	Alex R. Velinsky	Emails with J. Cohen and committee re: confirmation hearing and initial distribution	0.30	142.50
12/05/13	Jeffrey L. Cohen	Review further revised confirmation order and declarations	1.40	973.00
12/06/13	Jeffrey L. Cohen	Review entered confirmation order	0.70	486.50
12/10/13	Alex R. Velinsky	Conference with K. Manoukian re: effective date timing	0.20	95.00
12/12/13	Alex R. Velinsky	Review plan for treatment of professional fee claims	0.30	142.50
12/17/13	Alex R. Velinsky	Telephone call with K. Manoukian re: effective date	0.10	47.50
12/18/13	Alex R. Velinsky	Emails with T. Gross re: designee engagement letter	0.20	95.00
12/18/13	Alex R. Velinsky	Email to F. Stevens re: engagement letter	0.10	47.50
12/18/13	Jeffrey L. Cohen	Review professional fee deferral agreement and discuss same with S. Alberino	1.20	834.00



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CL 01 62105

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
12/19/13	Alex R. Velinsky	Emails with K. Manoukian re: committee designee engagement letter	0.20	95.00
12/19/13	Alex R. Velinsky	Review J. Indyke and J. Cohen emails re: deferred payments	0.20	95.00
12/20/13	Jeffrey L. Cohen	Multiple discussions re: professional fee deferral and insufficient plan funding	1.20	834.00
12/20/13	Jeffrey L. Cohen	Review revised professional fee deferral agreement and escrow agreement	0.80	556.00
12/20/13	Alex R. Velinsky	Review S. Alberino email re: additional deferrals	0.10	47.50
12/20/13	Alex R. Velinsky	Emails with J. Cohen re: fee deferral agreement	0.20	95.00
12/20/13	Alex R. Velinsky	Review revised fee deferral agreement	0.20	95.00
12/20/13	Alex R. Velinsky	Emails with Akin re: escrow and fee deferral agreement	0.20	95.00
12/20/13	Alex R. Velinsky	Emails with K. Manoukian re: F. Stevens contact information	0.10	47.50
12/20/13	Alex R. Velinsky	Review K. Manoukian email re: additional fee deferral	0.10	47.50
12/22/13	Alex R. Velinsky	Review revised deferral agreement (.3); emails with J. Cohen re: same (.1)	0.40	190.00
12/22/13	Alex R. Velinsky	Emails with B. Cullen re: deferral agreement	0.20	95.00
12/22/13	Alex R. Velinsky	Emails with K. Manoukian re: deferral agreement	0.20	95.00
12/22/13	Alex R. Velinsky	Emails with A. Chong and E. Miller re: deferral agreement	0.20	95.00
12/23/13	Jeffrey L. Cohen	Multiple correspondence with K. Manoukian re: effective date documents	1.20	834.00
12/23/13	Alex R. Velinsky	Emails with Akin and F. Stevens re: GUC note and escrow funding	0.20	95.00
12/23/13	Alex R. Velinsky	Telephone call with B. Cullen re: deferral agreement	0.20	95.00
12/23/13	Alex R. Velinsky	Emails with Akin re: final changes to deferral agreement (.3); review revised agreement (.2)	0.50	237.50
12/24/13	Alex R. Velinsky	Emails with K. Manoukian re: GUC note	0.10	47.50



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<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
12/24/13	Alex R. Velinsky	Review notice of effective date	0.20	95.00
Task Total:			22.80	13,602.00

TRAVEL

12/10/13	Alex R. Velinsky	Travel to/from fee hearing [billed at 1/2 time]	0.60	285.00
Task Total:			0.60	285.00

LEASES AND EXECUTORY CONTRACTS

12/06/13	Alex R. Velinsky	Review plan supplement for cure amounts (.2) e-mail to F. Stevens re: same (.2)	0.40	190.00
12/06/13	Alex R. Velinsky	Review supplemental assumed contracts schedule	0.20	95.00
Task Total:			0.60	285.00

PREPARATION FOR AND ATTENDANCE AT COURT HEARINGS

12/04/13	Alex R. Velinsky	Conference with J. Cohen re: confirmation hearing	0.20	95.00
12/05/13	Jeffrey L. Cohen	Prepare for and attend confirmation hearing	2.00	1,390.00
12/09/13	Alex R. Velinsky	Review Cooley's second interim fee application in preparation for 12/10 hearing	0.70	332.50
12/10/13	Alex R. Velinsky	Review Cooley fee application in preparation for fee hearing	0.30	142.50
12/10/13	Alex R. Velinsky	Attend fee hearing	0.60	285.00
Task Total:			3.80	2,245.00

Total Fees

\$21,247.50



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Fee Summary:

<u>Timekeeper</u>	<u>Type</u>	<u>Rate</u>	<u>Hours</u>	<u>Total</u>
Jeffrey L. Cohen	Partner	695	16.60	11,537.00
Alex R. Velinsky	Associate	475	19.60	9,310.00
Robert B. Winning	Associate	435	.30	130.50
Rebecca Goldstein	Paralegal	270	1.00	270.00

For costs and disbursements recorded through December 31, 2013 :

Federal Express	30.94
Nearline Storage-November 2013	174.60
Digital Legal, LLC	
Reproduction of Documents	4.30
Telephone	5.46
Total Costs	\$215.30
Total:	\$21,462.80

EXHIBIT C

Interim Compensation Period

Task Code	Category	Timekeeper	Hours	Amount
B02	Asset Disposition	Alex R. Velinsky	0.40	\$190.00
Subtotal:			0.40	\$190.00
B03	Business Operations	Alex R. Velinsky	1.00	\$475.00
Subtotal:			1.00	\$475.00
B04	Case Administration	Jeffrey L. Cohen	1.80	\$1,251.00
		Alex R. Velinsky	4.40	\$2,090.00
		Robert B. Winning	0.20	\$87.00
		Rebecca Goldstein	1.60	\$432.00
		Kris T. Cachia	0.70	\$171.50
Subtotal:			8.70	\$4,031.50
B05	Claims	Jeffrey L. Cohen	8.80	\$6,116.00
		Alex R. Velinsky	14.60	\$6,935.00
Subtotal:			23.40	\$13,051.00
B06	Employee Benefits/Pensions	Alex R. Velinsky	0.10	\$47.50
Subtotal:			0.10	\$47.50
B07	Fee/Employment Applications	Jeffrey L. Cohen	6.10	\$4,239.50
		Alex R. Velinsky	21.20	\$10,070.00
		Robert B. Winning	1.40	\$609.00
		Kris T. Cachia	6.40	\$1,568.00
Subtotal:			35.10	\$16,486.50
B18	Leases and Executory Contracts	Alex R. Velinsky	1.00	\$475.00
Subtotal:			1.00	\$475.00
B10	Litigation	Alex R. Velinsky	0.50	\$237.50
Subtotal:			0.50	\$237.50
B12	Plan and Disclosure Statement	Cathy Rae Hershcopf	1.60	\$1,352.00
		Jeffrey L. Cohen	56.80	\$39,476.00
		Nicholas Smithberg	1.30	\$903.50
		Alex R. Velinsky	51.20	\$24,320.00
Subtotal:			110.90	\$66,051.50
B19	Preparation for and Attendance at Court Hearings	Jeffrey L. Cohen	2.00	\$1,390.00
		Alex R. Velinsky	5.70	\$2,707.50
Subtotal:			7.70	\$4,097.50
B14	Travel	Alex R. Velinsky	2.30	\$1,092.00
Subtotal:			2.30	\$1,092.00
Grand Total:			191.10	\$106,235.00

Final Compensation Period

Task Code	Category	Timekeeper	Hours	Amount
B02	Asset Disposition	Lawrence C. Gottlieb	0.70	\$696.50
		Cathy Rae Herschopf	10.90	\$9,210.50
		Jeffrey L. Cohen	75.90	\$52,750.50
		Alex R. Velinsky	54.80	\$26,030.00
		Robert B. Winning	11.80	\$5,133.00
Subtotal:			154.10	\$93,820.50
B03	Business Operations	Cathy Rae Herschopf	1.90	\$1,605.50
		Jeffrey L. Cohen	4.40	\$3,058.00
		Alex R. Velinsky	10.10	\$4,797.50
		Robert B. Winning	1.40	\$609.00
Subtotal:			17.80	\$10,070.00
B04	Case Administration	Lawrence C. Gottlieb	1.10	\$1,094.50
		Cathy Rae Herschopf	3.10	\$2,619.50
		Jeffrey L. Cohen	59.50	\$41,352.50
		Alex R. Velinsky	38.50	\$18,287.50
		Robert B. Winning	51.90	\$22,576.50
		David M. Fleischer	1.10	\$346.50
		Rebecca Goldstein	38.80	\$10,476.00
		Kris T. Cachia	1.70	\$416.50
Subtotal:			195.70	\$97,169.50
B05	Claims	Cathy Rae Herschopf	0.70	\$591.50
		Jeffrey L. Cohen	17.70	\$12,301.50
		Alex R. Velinsky	57.60	\$27,360.00
		Robert B. Winning	28.50	\$12,397.50
Subtotal:			104.50	\$52,650.50
B06	Employee Benefits/Pensions	Cathy Rae Herschopf	23.40	\$19,773.00
		Jeffrey L. Cohen	29.70	\$20,641.50
		Dana S. Katz	1.10	\$522.50
		Alex R. Velinsky	115.70	\$54,957.50
		Robert B. Winning	12.90	\$5,611.50
Subtotal:			182.80	\$101,506.00
B07	Fee/Employment Applications	Cathy Rae Herschopf	9.30	\$7,858.50
		Jeffrey L. Cohen	30.70	\$21,336.50
		Alex R. Velinsky	90.30	\$42,892.50
		Robert B. Winning	27.40	\$11,919.00
		Kris T. Cachia	22.20	\$5,439.00
Subtotal:			179.90	\$89,445.50

Task Code	Category	Timekeeper	Hours	Amount
B08	Fee/Employment Objections	Cathy Rae Herschopf	3.20	\$2,704.00
		Jeffrey L. Cohen	17.60	\$12,232.00
		Robert B. Winning	9.10	\$3,958.50
Subtotal:			29.90	\$18,894.50
B09	Financing and Cash Collateral	Cathy Rae Herschopf	3.00	\$2,535.00
		Jeffrey L. Cohen	72.40	\$50,318.00
		Alex R. Velinsky	28.70	\$13,632.50
		Robert B. Winning	44.80	\$19,488.00
Subtotal:			148.90	\$85,973.50
B18	Leases and Executory Contracts	Jeffrey L. Cohen	2.10	\$1,459.50
		Alex R. Velinsky	1.00	\$475.00
Subtotal:			3.10	\$1,934.50
B10	Litigation	Lawrence C. Gottlieb	0.40	\$398.00
		Cathy Rae Herschopf	14.80	\$12,506.00
		Jeffrey L. Cohen	111.40	\$77,423.00
		Michael Aaron Klein	9.20	\$6,118.00
		Richelle Kalnit	79.30	\$51,941.50
		Dana S. Katz	0.20	\$95.00
		Alex R. Velinsky	135.20	\$64,220.00
		Robert B. Winning	113.70	\$49,459.50
		Hector Gonzalez	1.00	\$270.00
		Michelle L. Robinson	19.30	\$5,114.50
		Victor Bisambu Mayenge	4.90	\$1,151.50
		Dmitry Spektor	5.00	\$1,100.00
		Rafael Sanchez	0.70	\$70.00
Subtotal:			495.10	\$269,867.00
B11	Meetings	Cathy Rae Herschopf	31.80	\$26,871.00
		Jeffrey L. Cohen	31.20	\$21,684.00
		Alex R. Velinsky	22.60	\$10,735.00
		Robert B. Winning	18.30	\$7,960.50
Subtotal:			103.90	\$67,250.50
B12	Plan and Disclosure Statement	Cathy Rae Herschopf	7.00	\$5,915.00
		Jeffrey L. Cohen	66.60	\$46,287.00
		Nicholas Smithberg	1.30	\$903.50
		Alex R. Velinsky	80.40	\$38,190.00
		Robert B. Winning	0.50	\$217.50
Subtotal:			155.80	\$91,513.00
B19	Preparation for and Attendance at	Cathy Rae Herschopf	6.50	\$5,492.50

Task Code	Category	Timekeeper	Hours	Amount
	Court Hearings	Jeffrey L. Cohen	39.10	\$27,174.50
		Alex R. Velinsky	28.40	\$13,490.00
		Robert B. Winning	5.90	\$2,566.50
Subtotal:			79.90	\$48,723.50
B14	Travel	Jeffrey L. Cohen	0.70	\$486.50
		Alex R. Velinsky	5.00	\$2,375.00
Subtotal:			5.70	\$2,861.50
Grand Total:			1,857.10	\$1,031,680.00