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Scott L. Alberino (admitted *pro hac vice*)

*Counsel to the Debtors*

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

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

**COVER SHEET FOR THE THIRD INTERIM AND FINAL  
FEE APPLICATION OF AKIN GUMP STRAUSS HAUER &  
FELD LLP, COUNSEL TO THE DEBTORS, FOR COMPENSATION  
AND REIMBURSEMENT OF EXPENSES FOR THE SERVICES RENDERED  
DURING THE PERIOD FEBRUARY 6, 2013 THROUGH DECEMBER 24, 2013**

Name of Applicant:	<u>Akin Gump Strauss Hauer &amp; Feld LLP (“<i>Akin Gump</i>”)</u>
Authorized to Provide Professional Services to:	<u>Debtors and Debtors in Possession</u>
Date of Retention:	<u>March 16, 2013 (<i>nunc pro tunc</i> to February 6, 2013)</u>
Period for which Compensation and Reimbursement is Sought:	<u>On an interim basis, September 1, 2013 through December 24, 2013 (the “<i>Final Fee Period</i>”); on a final basis February 6, 2013 through December 24, 2013 (the “<i>Compensation Period</i>”)</u>

<sup>1</sup> The “*Reorganized Debtors*” are: Atari, Inc.; Atari Interactive, Inc.; Humongous, Inc.; and California U.S. Holdings, Inc.

Amount of Compensation Sought as  
Actual, Reasonable and Necessary: \$3,374,994.00 (includes \$709,490.00 for the Final Fee  
Period)

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Amount of Expense Reimbursement  
Sought as Actual, Reasonable  
and Necessary: \$60,471.50 (includes \$10,820.21 for the Final Fee Period)

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**Monthly Fee Statements/Invoices for the Final Fee Period:**

<b>Time Period</b>	<b>Fees</b>	<b>Expenses</b>	<b>Status</b>
09/01/2013 – 09/30/2013 (Eighth Monthly Fee Statement)	\$208,582.50	\$593.62	Pending. Pursuant to the Compensation Order, Akin Gump has received payment of 80% of the fees and 100% expenses requested.
10/01/2013 – 10/31/2013 (Ninth Monthly Fee Statement)	\$145,711.75	\$3,246.38	Pending. As of the date hereof, Akin Gump has not received payment for the Ninth Monthly Fee Statement.
11/01/2013 – 11/30/2013 (Tenth Monthly Fee Statement)	\$141,502.25	\$3,486.54	Pending. As of the date hereof, Akin Gump has not received payment for the Tenth Monthly Fee Statement.
12/01/2013 – 12/24/2013 (December Invoice)	\$213,693.50	\$3,493.67	Pending. Pursuant the Plan (as defined herein), Akin Gump is requesting allowance and award of 100% of the fees and expenses requested in the December Invoice, a copy of which has been submitted to the Debtors and is attached to the Application as <b>Exhibit B</b> .

**DISBURSEMENT SUMMARY**  
**SEPTEMBER 1, 2013 THROUGH DECEMBER 24, 2013**

Audio and Web Conference Services	\$18.02
Computerized Research, Corporate Service Charges and PACER Charges	\$2,585.00
Courier Service and Postage	\$533.91
Duplicating/Document Production	\$1,015.57
Meals/ Meeting Expenses	\$408.31
Transcript Charges	\$301.76
Travel Expenses – Airfare	\$2,899.24
Travel Expenses – Ground Transportation	\$2,058.84
Travel Expenses – Incidentals	\$22.50
Travel Expenses – Lodging	\$933.06
Travel Expenses – Parking	\$44.00
<b>TOTAL</b>	<b>\$10,820.21</b>

**COMPENSATION BY PROJECT CATEGORY  
SEPTEMBER 1, 2013 THROUGH DECEMBER 24, 2013**

<b>Project Category</b>	<b>Total Hours</b>	<b>Total Fees</b>
General Case Administration (Task Code 0002)	50.6	\$14,010.00
Akin Gump Fee Application/Monthly Billing Reports (Task Code 0003)	108.1	\$48,674.00
Analysis of Other Professional Fee Applications (Task Code 0004)	27.2	\$14,172.00
Review/Preparation of Schedules, Statements (Task Code 0005)	8.8	\$5,808.00
Retention of Professionals (Task Code (0006)	5.9	\$3,261.50
Court Hearings (Task Code 0008)	103.2	\$49,148.00
Financial Reports and Analysis (Task Code 0009)	6.4	\$3,261.00
Executory Contracts/License Agreements (Task Code 0011)	17.9	\$10,986.50
General Claims Analysis/Claims Objections (Task Code 0012)	133.3	\$81,355.50
Automatic Stay Issues (Task Code 0016)	0.7	\$350.00
Labor Issues/ Employee Benefits (Task Code 0019)	1.0	\$675.00
Real Estate Issues/Leases (Task Code 0020)	7.5	\$3,401.00
Plan, Disclosure Statement and Related Plan Documentation (Task Code 0022)	649.1	\$389,183.00
Sale Transaction/Stock Transaction/Business Liquidations (Task Code 0024)	57.8	\$30,456.50
Travel (billed at 50% of actual time) (Task Code 0025)	9.5	\$7,612.50
General Corporate Matters (Task Code 0027)	88.6	\$47,135.50
<b>Total</b>	<b>1,275.60</b>	<b>\$709,490.00</b>

**HOURS AND BILLING RATE SCHEDULE  
SEPTEMBER 1, 2013 THROUGH DECEMBER 24, 2013**

<b>PARTNERS</b>	<b>DEPARTMENT</b>	<b>STATE/COUNTRY OF BAR ADMISSION – YEAR</b>	<b>HOURS</b>	<b>HOURLY BILLING RATE</b>	<b>AMOUNT</b>
Scott L. Alberino	Financial Restructuring	Georgia – 2000 District of Columbia – 2002	115.50	\$875.00	\$101,062.50
Ira S. Dizengoff	Financial Restructuring	New Jersey – 1992 New York – 1993	7.40	\$1,100.00	\$8,140.00
Daniel I. Fisher	Corporate	New York – 2003	7.00	\$775.00	\$5,425.00
Howard B. Jacobson	Tax	District of Columbia – 1979	4.30	\$770.00	\$3,311.00
<b>SENIOR COUNSEL &amp; COUNSEL</b>	<b>DEPARTMENT</b>	<b>STATE OF BAR ADMISSION – YEAR</b>	<b>HOURS</b>	<b>HOURLY BILLING RATE</b>	<b>AMOUNT</b>
Meng Ru	Corporate	New York – 2005	38.20	\$660.00	\$25,212.00
David C. Vondle	Intellectual Property	California – 2003 District of Columbia – 2008	17.60	\$600.00	\$10,560.00
<b>ASSOCIATES</b>	<b>DEPARTMENT</b>	<b>STATE/COUNTRY OF BAR ADMISSION – YEAR</b>	<b>HOURS</b>	<b>HOURLY BILLING RATE</b>	<b>AMOUNT</b>
Michael Bonsignore	Corporate	Maryland – 2009 District of Columbia – 2010	15.6	\$475.00	\$7,410.00
Rishikesh R. Gadhia	Corporate	New York – 2009 District of Columbia – 2013	107.9	\$530.00	\$57,187.00
Kristine G. Manoukian	Financial Restructuring	New York – 2008 Utah – 2008 Delaware – 2010	449.70	\$675.00	\$303,547.50
Brandon T. Morris	Tax	New York – 2009	16.00	\$475.00	\$7,600.00
Eric C. Seitz	Financial Restructuring	Texas – 2009	99.50	\$500.00	\$49,750.00
Jason S. Sharp	Financial Restructuring	Texas – 2012	193.4	\$400.00	\$77,360.00
Charles E. Sims	Corporate	Not Yet Admitted	19.7	\$365.00	\$7,190.50

<b>LEGAL ASSISTANTS</b>	<b>DEPARTMENT</b>		<b>HOURS</b>	<b>HOURLY BILLING RATE</b>	<b>AMOUNT</b>
Patricia L. Gunn	Corporate		12.30	\$265.00	\$3,259.50
Brenda R. Kemp	Financial Restructuring		2.40	\$225.00	\$540.00
Dagmara Krasa-Berstell	Financial Restructuring		112.80	\$245.00	\$27,636.00
Jacqueline K. Lewis	Financial Restructuring		0.70	\$205.00	\$143.50
Daniel F. Plucinski	Corporate		1.70	\$260.00	\$442.00
Tracy Southwell	Financial Restructuring		28.80	\$245.00	\$7,056.00
Peter J. Sprofera	Financial Restructuring		18.90	\$285.00	\$5,386.50
Jessica R. Waters	Financial Restructuring		6.20	\$205.00	\$1,271.00
<b>TOTAL FEES REQUESTED</b>			<b>1,275.60</b>		<b>\$709,490.00</b>
<b>ATTORNEY BLENDED RATE</b>					<b>\$607.94</b>
<b>BLENDED HOURLY RATE</b>					<b>\$556.20</b>

**DISBURSEMENT SUMMARY**  
**FEBRUARY 6, 2013 THROUGH DECEMBER 24, 2013**

Audio and Web Conference Services	\$18.02
Computerized Research, Corporate Service Charges and PACER Charges	\$14,984.29
Conference Calls and Telephone Charges	\$67.27
Courier Service and Postage	\$1,331.78
Duplicating/Document Production	\$4,267.57
Filing Fees	\$200.00
Meals/ Meeting Expenses	\$6,522.67
Professional Fees	\$78.00
Transcript Charges	\$7,250.09
Travel Expenses – Airfare	\$9,344.38
Travel Expenses – Auto Rental	\$25.99
Travel Expenses – Ground Transportation	\$7,267.95
Travel Expenses – Incidentals	\$22.50
Travel Expenses – Lodging	\$7,490.21
Travel Expenses – Parking	\$512.00
Travel Expenses – Telephone & Fax	\$110.78
Travel Expenses – Train Fare	\$978.00
<b>TOTAL</b>	<b>\$60,471.50</b>

**COMPENSATION BY PROJECT CATEGORY  
FEBRUARY 6, 2013 THROUGH DECEMBER 24, 2013**

<b>Task Code</b>	<b>Description</b>	<b>Billed Hours</b>	<b>Billed Amount</b>
0002	General Case Administration	323.1	\$116,458.50
0003	Akin Gump Fee Application/Monthly Billing Reports	298.8	\$139,691.50
0004	Analysis of Other Professionals Fee Applications/Reports	80.0	\$39,949.00
0005	Review/Preparation of Schedules, Statements	62.6	\$37,891.00
0006	Retention of Professionals	190.4	\$90,349.00
0007	341 Meetings/Creditors' Meetings	11.6	\$6,946.50
0008	Court Hearings	386.9	\$193,445.50
0009	Financial Reports and Analysis	19.7	\$10,473.00
0010	DIP, Cash Collateral Usage and Exit Financing	204.7	\$139,246.50
0011	Executory Contracts/License Agreements	239.3	\$140,472.50
0012	General Claims Analysis/Claims Objections	316.3	\$176,629.00
0013	Analysis of Pre-Petition Transactions	0.9	\$787.50
0014	Insurance Issues	3.2	\$2,732.50
0016	Automatic Stay Issues	3.0	\$1,360.00
0017	General Adversary Proceedings/Litigation Matters	676.7	\$326,809.50
0018	Tax Issues	49.1	\$35,094.50
0019	Labor Issues/Employee Benefits	708.0	\$447,906.50
0020	Real Estate Issues/Leases	35.0	\$17,839.50
0021	Exclusivity	48.1	\$26,334.00
0022	Plan/Disclosure Statement/Solicitation and Related Documentation	863.1	\$554,672.50
0023	363 Transactions (other than asset sales)	253.7	\$168,690.50
0024	Sale Transaction/Stock Transaction/Business Liquidations (Including)	982.2	\$575,434.00



<b>Task Code</b>	<b>Description</b>	<b>Billed Hours</b>	<b>Billed Amount</b>
0025	Travel Time	50.85	\$37,536.00
0027	General Corporate Matters	122.2	\$69,460.50
0028	Intercompany Claims	4.5	\$3,022.50
0029	Critical Vendor Issues	23.8	\$15,762.00
<b>Total</b>		<b>5,957.75</b>	<b>\$3,374,994.00</b>

**HOURS AND BILLING RATE SCHEDULE  
FEBRUARY 6, 2013 THROUGH DECEMBER 24, 2013**

<b>PARTNERS</b>	<b>DEPARTMENT</b>	<b>STATE/COUNTRY OF BAR ADMISSION – YEAR</b>	<b>HOURS</b>	<b>HOURLY BILLING RATE</b>	<b>AMOUNT</b>
Scott L. Alberino	Financial Restructuring	Georgia – 2000 District of Columbia – 2002	555.40	\$875.00	\$485,975.00
Steve Blakeley	International Corporate Transactions	England – 1980	0.50	\$995.00	\$477.50
Ira S. Dizengoff	Financial Restructuring	New Jersey – 1992 New York – 1993	118.70	\$1,100.00	\$130,570.00
Daniel I. Fisher	Corporate	New York – 2003	196.55	\$775.00	\$152,326.25
Ron Grabov-Nardini	Tax	New York – 2003	0.90	\$695.00	\$625.50
Howard B. Jacobson	Tax	District of Columbia – 1979	28.20	\$770.00	\$21,714.00
Harry Keegan	International Corporate Transactions	England – 1999	2.60	\$795.00	\$2,067.00
Brian Kim	Corporate	New York – 2001	2.50	\$850.00	\$2,125.00
Daniel F. McInnis	Antitrust & Unfair Competition	Virginia – 1994 District of Columbia – 1996	19.60	\$640.00	\$12,544.00
Sean E. O'Donnell	Litigation	New York – 1098	91.30	\$870.00	\$79,431.00
Bruce E. Simonetti	Tax	New York – 1995	3.70	\$830.00	\$3,071.00
<b>SENIOR COUNSEL &amp; COUNSEL</b>	<b>DEPARTMENT</b>	<b>STATE OF BAR ADMISSION – YEAR</b>	<b>HOURS</b>	<b>HOURLY BILLING RATE</b>	<b>AMOUNT</b>
Mark R. Curiel	Labor	California – 2002	8.20	\$625.00	\$5,125.00
Jo-Ellyn S. Klein	Health	Virginia – 1998 District of Columbia – 1999	0.80	\$595.00	\$476.00
Angeline L. Koo	Litigation	New York – 2005	55.10	\$665.00	\$36,641.50
David C. Lee	Intellectual Property	Virginia – 1999 District of Columbia – 2000	7.90	\$590.00	\$4,661.00
Lauren H. Leyden	Labor	New York – 2006	3.50	\$695.00	\$2,432.50

<b>SENIOR COUNSEL &amp; COUNSEL</b>	<b>DEPARTMENT</b>	<b>STATE OF BAR ADMISSION – YEAR</b>	<b>HOURS</b>	<b>HOURLY BILLING RATE</b>	<b>AMOUNT</b>
Austin S. Lilling	Tax	New Jersey – 2001 New York – 2001	6.50 0.60	\$640.00 \$650.00	\$4,160.00 \$390.00
Shannen L. Naegel	Tax	Virginia – 2007 District of Columbia – 2011	0.16	\$560.00	\$8,960.00
Meng Ru	Corporate	New York – 2005	89.30	\$660.00	\$58,938.00
David C. Vondle	Intellectual Property	California – 2003 District of Columbia – 2008	171.30	\$600.00	\$102,780.00
<b>ASSOCIATES</b>	<b>DEPARTMENT</b>	<b>STATE/COUNTRY OF BAR ADMISSION – YEAR</b>	<b>HOURS</b>	<b>HOURLY BILLING RATE</b>	<b>AMOUNT</b>
Jennelle D. Arthur	Litigation	New York – 2011	35.40	\$460.00	\$16,284.00
Andrew Barnes	Litigation	New York – 2011	96.50	\$290.00	\$27,985.00
Michael Bonsignore	Labor	Maryland – 2009 District of Columbia - 2010	18.00	\$475.00	\$8,550.00
Andrew R. Casillas	Litigation	Texas – 2010	24.10	\$435.00	\$10,483.50
Eunice J. Chang	Corporation	New York – 2009	20.10	\$585.00	\$11,758.50
Joseph L. Decker	Litigation	Virginia – 2006 District of Columbia – 2008	6.10	\$310.00	\$1,891.00
Rishikesh R. Gadhia	Corporate	New York – 2009 District of Columbia – 2013	228.35	\$530.00	\$121,025.50
Laura T. Geyer	Intellectual Property	Maryland – 1998 District of Columbia – 1999	2.50	\$470.00	\$1,175.00
Ashleigh M. Hall	Corporate	Indiana – 2009 District of Columbia – 2012	86.10	\$475.00	\$40,897.50
Yochun K. Lee	Financial Restructuring	California – 2012	6.40	\$400.00	\$2,560.00
Garrett S. Llewellyn	Litigation	California – 2009	65.40	\$475.00	\$31,065.00
Kristine G. Manoukian	Financial Restructuring	New York – 2008 Utah – 2008 Delaware – 2010	1,655.15	\$675.00	\$1,117,226.25
Brandon T. Morris	Tax	New York – 2009	0.16	\$475.00	\$7,600.00

<b>ASSOCIATES</b>	<b>DEPARTMENT</b>	<b>STATE/COUNTRY OF BAR ADMISSION – YEAR</b>	<b>HOURS</b>	<b>HOURLY BILLING RATE</b>	<b>AMOUNT</b>
Liam P. Murphy	International Corporate Transactions	England – 2010	5.90	\$445.00	\$2,625.50
Jessica L. Oliff	Litigation	New Jersey – 2009 New York – 2010	90.90	\$525.00	\$47,722.50
Eric C. Seitz	Financial Restructuring	Texas – 2009	430.20	\$500.00	\$215,100.00
Jason S. Sharp	Financial Restructuring	Texas – 2012	498.30	\$400.00	\$199,320.00
Charles E. Sims	Corporate	Not Yet Admitted	92.60	\$365.00	\$33,799.00
David A. Snyder	Tax	New York – 2010	1.30	\$440.00	\$572.00
Scott J. Street	Litigation	California – 2009	5.70	\$530.00	\$3,021.00
Riana A. Studner	Financial Restructuring	New York – 2011	60.80	\$550.00	\$33,440.00
Roxanne Tizravesh	Litigation	New York – 2009	116.90	\$580.00	\$67,802.00
Daniel Z. Vira	Tax	New Jersey – 1992 New York – 1993	3.40	\$645.00	\$2,193.00
Dawn S. Walker	Litigation	Texas – 2010	0.27	\$435.00	\$11,745.00
Jeffrey A. Zuidema	Litigation	California – 2006	52.90	\$275.00	\$14,547.00
<b>LEGAL ASSISTANTS</b>	<b>DEPARTMENT</b>		<b>HOURS</b>	<b>HOURLY BILLING RATE</b>	<b>AMOUNT</b>
Khalib J. Bell	EDiscovery		21.20	\$225.00	\$4,770.00
Vincent E. Colavita	Litigation		34.60	\$235.00	\$8,131.00
Scott A. Fener	Library		3.90	\$205.00	\$799.50
Patricia L. Gunn	Corporate		12.30	\$265.00	\$3,259.50
Brenda R. Kemp	Financial Restructuring		7.40	\$225.00	\$1,665.00
Dagmara Krasa- Berstell	Financial Restructuring		529.30	\$245.00	\$129,678.50

<b>LEGAL ASSISTANTS</b>	<b>DEPARTMENT</b>		<b>HOURS</b>	<b>HOURLY BILLING RATE</b>	<b>AMOUNT</b>
Leslie W. Lanphear	Library		3.20	\$230.00	\$736.00
Jacqueline K. Lewis	Financial Restructuring		23.20	\$205.00	\$4,756.00
Shirley Lui	Litigation		1.80	\$220.00	\$396.00
James W. Ma	E-Discovery		0.80	\$255.00	\$204.00
Lola M. McComb	Library		2.50	\$190.00	\$475.00
Daniel F. Plucinski	Corporate		1.70	\$260.00	\$442.00
Jonathan A. Samper	Financial Restructuring		63.10	\$225.00	\$14,197.50
Francis A. Singer	Litigation		1.40	\$260.00	\$364.00
Tracy Southwell	Financial Restructuring		73.60	\$245.00	\$18,032.00
Peter J. Sprofera	Financial Restructuring		103.20	\$285.00	\$29,412.00
Radu Stancut	EDiscovery		40.60	\$245.00	\$9,947.00
James O. Thompson	EDiscovery		2.30	\$225.00	\$517.50
Jessica R. Waters	Financial Restructuring		6.50	\$205.00	\$1,332.50
<b>TOTAL FEES REQUESTED</b>			<b>5,957.75</b>		<b>\$3,374,994.00</b>
<b>ATTORNEY BLENDED RATE</b>					<b>\$658.76</b>
<b>BLENDED HOURLY RATE</b>					<b>\$566.48</b>

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Scott L. Alberino (admitted *pro hac vice*)

*Counsel to the Debtors*

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

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

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**THE THIRD INTERIM AND FINAL FEE  
APPLICATION OF AKIN GUMP STRAUSS HAUER &  
FELD LLP, COUNSEL TO THE DEBTORS, FOR COMPENSATION  
AND REIMBURSEMENT OF EXPENSES FOR THE SERVICES RENDERED  
DURING THE PERIOD FEBRUARY 6, 2013 THROUGH DECEMBER 24, 2013**

Akin Gump Strauss Hauer & Feld LLP (“*Akin Gump*”), counsel to the above-captioned debtors and debtors in possession (collectively, the “*Reorganized Debtors*” and, before the effective date of the chapter 11 plan confirmed by the Court, the “*Debtors*”), hereby files its third interim and final fee application (the “*Application*”) for the period February 6, 2013 through December 24, 2013, pursuant to sections 330 and 331 of title 11 of the United States Code (together, the “*Bankruptcy Code*”) and Rule 2016 of the Federal Rules of Bankruptcy Procedure

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<sup>1</sup> The “*Reorganized Debtors*” are: Atari, Inc.; Atari Interactive, Inc.; Humongous, Inc.; and California U.S. Holdings, Inc.

(the “**Bankruptcy Rules**”), for final approval and allowance of compensation for services rendered to the Debtors during the Compensation Period (as defined herein)<sup>2</sup> and for reimbursement of expenses incurred in connection therewith, and respectfully represents as follows:

**I. PRELIMINARY STATEMENT**<sup>3</sup>

1. By this Application, Akin Gump seeks final approval and allowance of its fees and expenses incurred during the Compensation Period in connection with representing the Debtors in the chapter 11 cases (the “**Cases**”). Throughout the Cases, Akin Gump has expended significant time and effort working on behalf of the Debtors’ estates to negotiate with the Debtors’ key stakeholders over each major milestone in the Cases and to maximize value for all creditors.

2. During the initial phase of the Cases, among other things, Akin Gump, on behalf of the Debtors, negotiated with the DIP Lender over the final terms and documentation of the post-petition senior secured superpriority financing facility (the “**DIP Facility**”) and ultimately secured the Court’s approval thereof, which provided the Debtors with the much-needed liquidity to operate during the Cases. Concurrently therewith, Akin Gump, on behalf of the Debtors, working closely with the Debtors’ investment banker, Perella Weinberg Partners (“**PWP**”), management, the DIP Lender and the Committee, began analyzing and negotiating a number of restructuring alternatives, which included, among others, identifying a potential stalking horse bidder for substantially all of the Debtors’ assets. To that end, the Debtors, with the assistance of Akin Gump and PWP, commenced a comprehensive sale process for the sale of all or

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<sup>2</sup> Akin Gump has not previously sought interim approval of its fees and expenses incurred in connection with services rendered during the Final Fee Period (as defined herein) and is seeking such approval in this Application.

<sup>3</sup> Capitalized terms used but not defined in this preliminary statement shall have the meanings ascribed to such terms in the body of this Application.

substantially all of the Debtors' assets. During this period, Akin Gump, on behalf of the Debtors, regularly engaged in discussions with the DIP Lender and the Committee regarding the sale process and other key developments in the Cases. In addition to its efforts with respect to the sale process, during this period, Akin Gump also assisted the Debtors with various other issues in the Cases, including, among others things: (i) preparing and filing the Debtors' statements of financial affairs (the "*SOFAs*") and schedules of assets and liabilities (the "*Schedules*") and subsequent amendments thereto; (ii) responding to numerous formal and informal discovery requests from the Committee regarding the Committee's investigation of various prepetition and intercompany transactions; (iii) negotiating and successfully resolving disputes with certain contract-counterparties regarding executory contracts; (iv) negotiating and obtaining approval of a non-management employee loyalty plan; and (v) litigating and ultimately obtaining approval of a management loyalty plan.

3. In May 2013, after the Debtors' efforts to secure an acceptable stalking horse bid were unsuccessful, Akin Gump, at the Debtors' direction, initiated a "naked" sale process for the sale of multiple categories of assets in order to provide their estates with the best opportunity to maximize value through robust auctions. Throughout this process, Akin Gump worked closely with PWP to respond to inquiries from potential bidders, and subsequently assisted the Debtors in evaluating bids and selecting qualified bidders for the auctions. Ultimately, as a result of this process and the auctions in July 2013, the Debtors successfully sold a number of their asset categories, generating substantial proceeds for the Debtors' estates.

4. Despite the foregoing positive developments, the Debtors were unable to secure acceptable bids for several "big ticket" asset categories. Additionally, there still remained numerous outstanding contested issues raised by the Committee, including the substantive



consolidation of the Debtors' estates and the recharacterization of various intercompany claims. Accordingly, to preserve the value of the proceeds of the sale transactions for the benefit of all creditors and to ensure the Debtors' successful exit from chapter 11, Akin Gump, on behalf of the Debtors, following the conclusion of the sale process, facilitated negotiations among the key stakeholders regarding the terms of a chapter 11 plan of reorganization. These efforts ultimately resulted in a Plan that resolved all outstanding contested issues and paved the way for an uncontested plan process. The uncontested Plan that was ultimately approved by the Court on December 5, 2013 embodied and implemented the terms of a global settlement among the Debtors' key constituencies and was supported by all of the Debtors' creditors.

5. As this Court and all parties in interest are aware, and as discussed above, throughout these Cases, Akin Gump, on behalf of the Debtors, facilitated contentious negotiations among various parties with disparate interests. Over time, those facilitated discussions resulted in settlements that maximized the value available for distribution to all of the Debtors' creditors. Accordingly, Akin Gump respectfully submits that its fees and expenses incurred during the Compensation Period on behalf of and at the direction of the Debtors were reasonable, necessary and integral to the successful conclusion of these Cases.

## **II. INTRODUCTION**

6. By this Application, Akin Gump seeks (i) final allowance and award of compensation for the professional services rendered to the Debtors for the period February 6, 2013 through December 24, 2013 (the "***Compensation Period***") in the amount of \$3,374,994.00, representing 5,957.75 hours of professional and paraprofessional services, (ii) reimbursement of actual and necessary expenses in the amount of \$60,471.50 in connection with the rendering of professional and paraprofessional services during the Compensation Period, and (iii) payment of

all unpaid amounts incurred during the Compensation Period in accordance with the Compensation Order (as defined herein), and subject to and in accordance with the terms of the Deferred Payment Agreement,<sup>4</sup> in the amount of \$552,850.59.

7. This Application is submitted pursuant to (i) the terms of the *Order Establishing Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals* [ECF No. 81] (the “**Compensation Order**”); (ii) the terms of the *Order Authorizing the Employment and Retention of Akin Gump Strauss Hauer & Feld LLP as Counsel to the Debtors and Debtors in Possession Nunc Pro Tunc to February 6, 2013* [ECF No. 115] (the “**Retention Order**”); and (iii) the *Findings of Fact, Conclusions of Law and Order Confirming the Debtors’ Joint Plan of Reorganization Under Chapter 11 of the Bankruptcy Code* [ECF No. 379] (the “**Confirmation Order**”).

### III. JURISDICTION

8. This Court has jurisdiction over this Application pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper in this District pursuant to 28 U.S.C. §§ 1408 and 1409. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2).

9. The statutory and other bases for the relief requested herein are: (a) (i) Bankruptcy Code sections 330(a) and 331, (ii) Bankruptcy Rule 2016, (iii) Rule 2016-1 of the Local Rules for the United States Bankruptcy Court for the Southern District of New York (the “**Local Bankruptcy Rules**”), and (iv) the guidelines established by the Office of the United

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<sup>4</sup> Pursuant to the Deferred Payment Agreement entered into as of the Effective Date by and among the Debtors and each of the Professionals (as defined in the Deferred Payment Agreement) party thereto, Akin Gump has agreed that the Debtors may defer payment of a portion of Akin Gump’s fees and expenses incurred during the Compensation Period in the aggregate amount of \$233,029.00 (the “**Deferred Amount**”) until the earliest to occur of (i) the occurrence of a Liquidity Event (as defined in the Deferred Payment Agreement), (ii) October 1, 2014 and (iii) a breach, repudiation or denial by the Reorganized Debtors or Atari S.A. of any term or provision of the Deferred Payment Agreement; *provided* that in the event of any such breach, the Reorganized Debtors and/or Atari S.A., as applicable, shall, upon becoming aware of such breach, provide written notice of such breach to Akin Gump within five (5) days from the date of becoming aware of such breach, and shall have fifteen (15) days from the date of delivery of such notice, to cure such breach to the reasonable satisfaction of Akin Gump.

States Trustee (the “**UST Guidelines**”), the Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on June 20, 1991 (the “**Fee and Disbursement Guidelines**”), and the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases, adopted by the Court on November 25, 2009 (together with the UST Guidelines and the Fee and Disbursement Guidelines, the “**Guidelines**”); (b) the terms of the Retention Order; and (c) the terms of the Compensation Order.

#### **IV. BACKGROUND**

10. On January 21, 2013 (the “**Petition Date**”), each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. During the pendency of the Cases, the Debtors operated their businesses and managed their properties as debtors in possession pursuant to Bankruptcy Code sections 1107(a) and 1108. No request for the appointment of a trustee or an examiner was made in the Cases.

11. By an order entered on January 24, 2013, the Cases were consolidated for procedural purposes only and were being jointly administered [ECF No. 27]. On February 6, 2013, the United States Trustee for the Southern District of New York (the “**U.S. Trustee**”) appointed the Official Committee of Unsecured Creditors (the “**Committee**”) in the Cases [ECF No. 64].

12. On March 7, 2013, the Court entered a final order (the “**Final DIP Order**”) [ECF No. 125] approving the DIP Facility provided by Alden Global Value Recovery Master Fund, L.P. (“**Alden**” or the “**DIP Lender**”).

13. Subsequent to the Petition Date, the Debtors selected Akin Gump as their counsel, and on March 6, 2013, the Court entered the Retention Order approving Akin Gump’s retention.

The Retention Order authorized Akin Gump to be compensated on an hourly basis and to be reimbursed for actual and necessary out-of-pocket expenses in accordance with Bankruptcy Code sections 330 and 331, applicable provisions of the Bankruptcy Rules, the Local Bankruptcy, and the Guidelines.

14. On September 20, 2013, the Debtors filed the *Debtors' Joint Plan of Reorganization Under Chapter 11 of the Bankruptcy Code* [ECF No. 379] (the “**Plan**”) and corresponding disclosure statement for the Plan (as amended, the “**Disclosure Statement**”) [ECF No. 435]. On December 5, 2013, the Court entered the Confirmation Order. On December 24, 2013, the Plan became effective (the “**Effective Date**”) and the Debtors filed the *Notice of (I) Entry of Confirmation Order, (II) Occurrence of the Effective Date and (III) Bar Dates for Filing Certain Claims* [ECF No. 523]. Pursuant to this notice, and as set forth above, Akin Gump has elected to file one combined application for the Final Fee Period and the Compensation Period by January 24, 2014.

**V. AKIN GUMP'S CONTINUING DISINTERESTEDNESS**

15. As disclosed in the *Declaration of Ira S. Dizengoff in Support of Application to Employ and Retain Akin Gump Strauss Hauer & Feld LLP as Counsel to the Debtors and Debtors in Possession Nunc Pro Tunc to February 6, 2013* [ECF No. 94, Ex. B] (the “**Initial Declaration**”), Akin Gump does not hold or represent any interest adverse to the Debtors' estates and is a disinterested person as that term is defined in Bankruptcy Code section 101(14) as modified by Bankruptcy Code section 1107(b). Akin Gump and certain of its partners and associates may have in the past represented, may currently represent, and likely in the future will represent parties in interest in these chapter 11 cases in connection with matters unrelated to the

Debtors and these Cases. Pursuant to the Initial Declaration, Akin Gump used its best efforts throughout these Cases to disclose all connections that it had with parties-in-interest.

16. Akin Gump performed the services for which it is seeking compensation on behalf of or for the Debtors and their estates, and not on behalf of any committee, creditor or other entity. Akin Gump has received no payment and no promises for payment from any source other than the Debtors for services rendered or to be rendered in any capacity whatsoever in connection with these Cases.

17. Pursuant to Bankruptcy Rule 2016(b), Akin Gump has not shared, nor has Akin Gump agreed to share, (a) any compensation it has received or may receive with another party or person other than with the partners, counsel and associates of Akin Gump or (b) any compensation another person or party has received or may receive.

## **VI. COMPLIANCE WITH THE GUIDELINES**

18. This Application was prepared in accordance with the Guidelines. Consistent with the applicable Guidelines, the following exhibits are attached in further support of the compensation and expense reimbursements sought in this Application:

- (a) **Exhibit A** contains a certification by undersigned counsel regarding compliance with the Guidelines;
- (b) **Exhibit B** contains a compilation of itemized time records for professionals and paraprofessionals performing services for the Debtors during the Final Fee Period;<sup>5</sup>
- (c) **Exhibit C** contains a schedule of the categories of expenses and amounts for which reimbursement is requested for the Final Fee Period;
- (d) **Exhibit D** contains a list of Akin Gump's project categories, in accordance with the activity codes recommended by the Guidelines, and the total time billed to each category for the Final Fee Period;

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<sup>5</sup> The invoices for the periods covered by the Prior Interim Fee Applications (as defined herein) are not included in **Exhibit B** but are available on the official website of the Court at <https://ecf.nysb.uscourts.gov>, the Debtors' website for these Cases at [www.bmcgroup.com/atari](http://www.bmcgroup.com/atari) or upon request to Akin Gump.

- (e) **Exhibit E** contains a schedule of the hours expended by the attorneys and paraprofessionals, their normal hourly rates and the value of their services during the Final Fee Period;
- (f) **Exhibit F** contains a schedule of the categories of expenses and amounts for which reimbursement is requested for the Compensation Period;
- (g) **Exhibit G** contains a list of Akin Gump's project categories, in accordance with the activity codes recommended by the Guidelines, and the total time billed to each category for the Compensation Period; and
- (h) **Exhibit H** contains a schedule of the hours expended by the attorneys and paraprofessionals, their normal hourly rates and the value of their services during the Compensation Period.

## **VII. PRIOR INTERIM FEE PERIODS AND FINAL FEE PERIOD**

### **A. Prior Interim Fee Periods**

19. On June 20, 2013, Akin Gump filed its first interim fee application [ECF No. 272] (the "***First Interim Fee Application***") for allowance of compensation in the amount of \$1,030,339.00 and reimbursement of expenses in the amount of \$7,679.63 for services rendered during the period February 6, 2013 through April 30, 2013 (the "***First Interim Period***"). On August 22, 2013, the Court entered an order [Docket No. 353] awarding Akin Gump \$1,030,339.00 in fees and \$7,679.63 in expense reimbursement. Following the release of the applicable holdback amounts, Akin Gump received 100% of fees and 100% of expenses requested in the First Interim Fee Application.

20. On November 18, 2013, Akin Gump filed its second interim fee application [ECF No. 465] (the "***Second Interim Fee Application***" and together with the First Interim Fee Application, the "***Prior Interim Fee Applications***") for allowance of compensation in the amount of \$1,635,165.00 and for reimbursement of expenses in the amount of \$41,971.66 for services rendered during the period of May 1, 2013 through August 31, 2013. On December 11, 2013, the Court entered an order [Docket No. 506] awarding Akin Gump \$1,635,165.00 in fees and

\$41,971.66 in expense reimbursement. Following the release of the applicable holdback amounts, Akin Gump received 100% of fees and 100% of expenses requested in the Second Interim Fee Application.

**B. Final Fee Period**

21. Pursuant to the Compensation Order, Akin Gump provided the Debtors and the appropriate notice parties its: (i) monthly fee statement, dated October 22, 2013, for compensation and for reimbursement of expenses for services rendered during the period September 1, 2013 through September 30, 2013, in the amounts of \$208,582.50 for fees and \$593.62 for expenses (the “*Eighth Monthly Fee Statement*”) [ECF No. 427]; (ii) monthly fee statement, dated November 20, 2013, for compensation and for reimbursement of expenses for services rendered during the period October 1, 2013 through October 31, 2013, in the amounts of \$145,711.75 for fees and \$3,246.38 for expenses (the “*Ninth Monthly Fee Statement*”) [ECF No. 474]; and (iii) monthly fee statement, dated December 23, 2013, for compensation and for reimbursement of expenses for services rendered during the period November 1, 2013 through November 30, 2013, in the amounts of \$141,502.25 for fees and \$3,486.54 for expenses (the “*Tenth Monthly Fee Statement*” (ECF No. 521] and, together with the Eighth Monthly Fee Statement and the Ninth Monthly Fee Statement, the “*Monthly Fee Statements*”). In addition, Akin Gump incurred \$213,693.50 in fees and \$3,493.67 in expenses for services rendered during the period December 1, 2013 through December 24, 2013 (the “*Effective Date Period*”). Pursuant to section 5.1(b) of the Plan, Akin Gump was not required to file a monthly fee statement consistent with the requirements of the Compensation Order for the services rendered and expenses incurred during the Effective Date Period.<sup>6</sup> Akin Gump has provided the Debtors

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<sup>6</sup> Pursuant to section 5.1(b) of the Plan, the Debtors’ professionals are to be paid in accordance with the monthly fee statement process with respect to all calendar months ending *prior* to the Effective Date. *See* Plan, § 5.1(b).

its December Invoice for the fees and expenses incurred during the Effective Date Period, a copy of which is attached hereto as part of **Exhibit B**, and seeks final allowance and award of such fees and expenses in this Application.

22. Akin Gump has received a total of \$166,866.00 for legal services provided to the Debtors during the Final Fee Period and \$593.62 for expenses incurred in connection therewith. These amounts represent 80% of the fees and 100% of the expenses requested in the Eighth Monthly Fee Statement. Although the applicable objection deadlines have passed, Akin Gump has not received payment for the fees and expenses requested in the Ninth Monthly Fee Statement and the Tenth Monthly Fee Statement.

#### **VIII. SUMMARY OF PROFESSIONAL SERVICES RENDERED**

23. As set forth below, during the Compensation Period, Akin Gump rendered professional services for the Debtors as requested, which services were necessary, reasonable and appropriate. The variety and complexity of the issues in these Cases and the need to act or respond to such issues on an expedited basis in furtherance of the Debtors' needs required the expenditure of substantial time by Akin Gump personnel from several legal disciplines on an as-needed basis.

24. Akin Gump respectfully submits that the professional services that it rendered on behalf of the Debtors were necessary and appropriate, greatly benefited the interests of all of the Debtors' constituents and directly contributed to the effective administration of these Cases, the confirmation of the Plan and the maximization of value for the benefit of the Debtors' estates and their creditors.

25. The following are brief descriptions of the principal activities of Akin Gump professionals and paraprofessionals during Final Fee Period, specifically, and the Compensation



Period, generally. Such descriptions are not intended to be a detailed recitation of the work performed. Rather, as previously noted, detailed time entries of Akin Gump professionals and paraprofessionals for the Final Fee Period are contained in **Exhibit B** attached hereto, which includes invoices from the Monthly Fee Statements as well as the December Invoice, and for the prior interim fee periods, may be obtained on the official website of the Court, the Debtors' bankruptcy website, or upon request to Akin Gump.

**A. Final Fee Period**

26. During the Final Fee Period, Akin Gump rendered a highly effective level of professional services to, *inter alia*, finalize the documentation and prosecute confirmation of the Plan. In that regard, Akin Gump provided significant and necessary professional services during the Final Fee Period, which led to the successful conclusion of these Cases.

27. Specifically, during the Final Fee Period, Akin Gump advised and assisted the Debtors with, among other things:

- Negotiating the final terms of the Plan with the key stakeholders, including the global settlement of the various intercreditor issues embodied therein;
- Working and negotiating with the Debtors' key stakeholders to receive the requisite support for the Plan and Disclosure Statement;
- Finalizing the drafts of the Plan and Disclosure Statement; and
- Achieving Plan confirmation by:
  - obtaining Court approval of the Disclosure Statement, preparing solicitation materials therefore and managing the solicitation of votes on the Plan;
  - negotiating with parties in interest to resolve informal objections to the Disclosure Statement;
  - managing and coordinating confirmation hearing preparation;
  - negotiating and drafting the Plan Supplement (as defined in the Plan) documents;

- drafting the declarations in support of the Plan and the proposed order confirming the same; and
- presenting the Debtors' case in chief at the confirmation hearing.

28. Akin Gump attorneys and paraprofessionals also addressed issues related to implementation of the Plan by drafting, negotiating and finalizing documentation necessary to satisfy the conditions precedent to the Effective Date of the Plan, including, *inter alia*, charters, bylaws and certificates of incorporation, the Global Secured Promissory Note (as defined in the Plan), the resolutions of each of the Debtors' board of directors to approve the various Effective Date-transactions, the escrow agreement for the creation of the various escrow accounts required by the Plan, and other related documents. Furthermore, to ensure the feasibility of the Plan and facilitate the Debtors' efficient exit from chapter 11, Akin Gump, on behalf of each of the Debtors' and Committee's professionals, negotiated and drafted the Deferred Payment Agreement pursuant to which the Professionals agreed to defer payments on account of a portion of their outstanding fees in accordance with the terms of the Deferred Payment Agreement (see, *supra*, note 4). Finally, Akin Gump assisted the Debtors in negotiating the terms of that certain Security Agreement among Alden and each of the Debtors dated as of December 24, 2013 and the related documents in connection with the amendment to that certain Alden Secured Credit Facility (as defined in the Plan).

29. In addition to developing, negotiating and securing approval of the Plan, during the Final Fee Period, Akin Gump attorneys and paraprofessionals worked diligently to address operational and other restructuring issues and objectives, including, among other things, working with the Debtors to review the claims register and negotiating with certain parties or litigating where necessary to resolve prepetition claims issues and cure amounts under assumed executory contracts.

**B. Compensation Period**

**i. General Case Administration**

30. Akin Gump incurred significant fees in connection with daily case administration matters during the Compensation Period. Keeping up to date with the case docket to ensure that matters were appropriately assigned and that deadlines were not missed required the expenditure of a significant amount of time, involving both Akin Gump attorneys and paraprofessionals. Specifically, throughout the Compensation Period, Akin Gump held regular internal conference calls, as well as regular conference calls among the Debtors and their various professionals, to manage case developments and provide an efficient forum for development of strategy on all aspects of these Cases. Akin Gump paraprofessionals and junior attorneys also worked to create, organize and maintain systems to facilitate the orderly management of the voluminous pleadings, correspondence and documents generated by these Cases. These systems include numerous calendars and administrative documents kept and distributed internally to track upcoming deadlines, responsibilities and hearings. Akin Gump attorneys also coordinated with the Debtors' claims agent with respect to service of pleadings.

**ii. Monthly Fee Statements of Akin Gump and Other Case Professionals**

31. During the Compensation Period, Akin Gump reviewed, analyzed and edited its time entries to protect against the disclosure of privileged information, and to ensure that all time was classified according to the appropriate task codes as required by and in accordance with the Guidelines. As directed by the Retention Order and Compensation Order, Akin Gump prepared monthly fee statements that were provided to each of the required notice parties and prepared the Prior Interim Fee Applications as well as this Application.

32. Additionally, during the Compensation Period, Akin Gump attorneys reviewed the monthly fee statements and interim applications for compensation submitted by other professionals retained in these Cases, including those other professionals retained by the Debtors and the Committee. Specifically, Akin Gump reviewed all monthly fee statements and interim fee applications submitted by (i) PWP, investment banker to the Debtors, (ii) Protiviti Inc., financial advisor to the Debtors, (iii) Marks Paneth & Shron LLP, auditor to the Debtors' 401(k) Profit Sharing Plan (the "**401(k) Plan**"), (iv) Frank, Rimerman + Co. LLP, accountant to the Debtors, (v) Cooley LLP, counsel to the Committee and (vi) Duff & Phelps Securities, LLC, financial advisor to the Committee, and communicated comments concerning such applications, as applicable. The Debtors also cooperated and communicated with the U.S. Trustee with respect to the monthly fee statements and engaged in negotiations with the U.S. Trustee regarding interim applications for compensation submitted by Akin Gump and other professionals of the Debtors retained in these Cases.

### **iii. Retention of Professionals**

33. During the Compensation Period, Akin Gump researched procedures and local rules regarding substitution of counsel, and subsequently filed its retention application, which retention was approved as set forth above. Also during the Compensation Period, Akin Gump assisted the Debtors in retaining their accountant and auditor to the 401(k) Plan. In addition, Akin Gump worked closely with the Debtors, PWP and the U.S. Trustee in negotiating an amendment to PWP's retention order to further define PWP's timekeeping requirements.

34. Finally, during the Compensation Period, Akin Gump closely reviewed the retention applications of the Committee's professionals, and filed a statement and reservations of

rights in connection with the retention of the Committee's proposed financial advisor with respect to the reasonableness of the proposed fee structure.

**iv. Court Hearings**

35. Akin Gump's activities during the Compensation Period included preparation for and participation in numerous hearings before the Court on a variety of matters. Over the course of the eleven (11) months the Cases were pending before the Court, Akin Gump appeared on behalf of the Debtors at approximately eleven (11) hearings. In connection with each hearing, Akin Gump prepared arguments, materials, agendas, proposed orders and other required materials, and regularly corresponded with chambers to ensure that critical relief could be obtained for the benefit of the Debtors' estates in a timely and efficient manner. Moreover, with respect to contested matters, where possible, Akin Gump worked diligently to resolve the outstanding objections in advance of, or at, the particular hearing.

**v. Review/Preparation of Schedules and Statements**

36. During the Compensation Period, Akin Gump prepared and timely filed the SOFAs and Schedules for each of the Debtors as well as relevant amendments thereto. In connection therewith, Akin Gump advised the Debtors with respect to the nature and scope of the disclosures required in the SOFAs and Schedules, reviewed and analyzed the information reported therein, and ensured the completeness and accuracy of the same.

**vi. General Creditor Inquiries/Meetings**

37. During the Compensation Period, Akin Gump attorneys, on behalf of the Debtors, prepared for and participated in the Bankruptcy Code section 341 meeting, responded to telephone and email inquiries from creditors and other parties in interest, responded to document

requests in connection with foregoing inquiries, and prepared for and participated in meetings and calls with the Committee and its professionals.

**vii. DIP Facility**

38. During the Compensation Period, Akin Gump expended significant time and effort in negotiating and finalizing the terms of the debtor-in-possession (the “*DIP*”) credit agreement (the “*Credit Agreement*”), including the various schedules thereto, and other related loan documents with the DIP Lender’s advisors. Further, Akin Gump engaged in multiple discussions and negotiations with the DIP Lender’s advisors regarding the terms of the Final DIP Order to ensure that the Final DIP Order and the Credit Agreement were favorable to the Debtors, contained proper protections for the Debtors and provided the Debtors with sufficient liquidity to operate during these Cases. Akin Gump also worked closely with the Committee’s advisors to resolve the Committee’s concerns with respect to the terms of the Final DIP Order and specifically as it related to the Committee’s consent, consultation and investigation rights. As a result of these efforts, the Court entered the Final DIP Order approving the DIP Facility on a final basis following an uncontested final DIP hearing.

39. In addition, throughout the Compensation Period, Akin Gump ensured that the Debtors remained in compliance with the terms of the Credit Agreement and the Final DIP Order. In particular, Akin Gump engaged in numerous discussions and negotiations with the DIP Lender and its advisors regarding the DIP budget and amendments thereto, and worked closely with the Debtors’ management to ensure that the Debtors fulfilled all of their reporting obligations under the Final DIP Order and the Credit Agreement.

**viii. Executory Contracts/License Agreements**

40. During the Compensation Period, Akin Gump reviewed and analyzed various executory contracts, including license and sublicense agreements, to determine, among other things, restrictions on the assumption and assignment or the rejection of such agreements. In connection therewith, Akin Gump researched and analyzed the applicable law on these issues, prepared memoranda with respect to the same, and regularly responded to inquiries from the Debtors' management regarding the parties' respective rights and obligations under the relevant agreements. Additionally, during the Compensation Period, Akin Gump engaged in extensive negotiations and correspondence with several of the Debtors' sublicensees, including drafting and serving demand letters and notices thereon with respect to the outstanding royalties owed to the Debtors by such sublicensees. As a result of these efforts, the Debtors were able to successfully resolve their contractual issues with the applicable sublicensees and secure payment of the outstanding royalties.

41. Akin Gump also expended significant time and effort in advising the Debtors regarding the assumption and assignment of certain of the Debtors' executory contracts and unexpired leases, including the preparation of the contract schedules and determination of applicable cure amounts in connection with the sale of the Debtors' assets and the Plan. Specifically, in connection with the asset sales, Akin Gump prepared and filed a notice of attempt to assume and assign certain executory contracts that the Debtors contemplated to transfer to the proposed purchasers of the assets. As a result of these efforts, the Debtors were able to identify and resolve issues related to the assignment of such contracts in advance of the relevant auctions in order to facilitate the smooth transition of the contracts to applicable buyers. In addition, Akin Gump assisted the Debtors' in identifying all of the executory contracts and unexpired leases to

be assumed by the Debtors in connection with the Plan and in preparing schedules of the same, which schedules were filed as part of the Plan Supplement (as defined in the Plan). Finally, Akin Gump, on behalf of the Debtors, worked closely with the various contract-counterparties to resolve certain informal objections to the proposed cure amounts identified in the Plan Supplement in advance of the confirmation hearing on the Plan.

**ix. General Claims Analysis/Claim Objections and Settlements**

42. Throughout the Compensation Period, Akin Gump expended significant time and effort in advising the Debtors on numerous issues relating to the administration of claims asserted against the Debtors. Among other things, Akin Gump undertook the following claims administration activities:

- Prepared and filed a claims bar date motion, which was granted by the Court [ECF No. 157];
- Negotiated and resolved the Committee's informal objection to the Debtors' bar date motion;
- Prepared and served all of the Debtors' creditors with notice of the bar date and coordinated publication of the same;
- Analyzed potential pre-petition claims asserted against the Debtors;
- Analyzed various claims issues faced by the Debtors and developed strategies with respect thereto;
- Corresponded with the key stakeholders regarding the Debtors' outstanding liabilities based on filed claims;
- Advised the Debtors on the applicable bankruptcy rules governing claim objections and assisted the Debtors in identifying the appropriate categories of claims to be included in such objections;
- Prepared and filed an omnibus objection to certain proofs of claim on behalf of the Debtors, which was granted by the Court [ECF No. 394];
- Negotiated resolutions of certain claims, including certain substantial claims that were subject to the omnibus objection filed by the Debtors; and



- Regularly advised the Debtors on various claims issues and procedures for resolving the same in the most efficient and cost effective manner for the estates.

43. In addition, during the Compensation Period, Akin Gump, on behalf of the Debtors, prepared and filed a motion seeking authorization to file omnibus claim objections on substantive grounds and to settle certain claims without seeking further Court approval (the “*Claim Objection/Settlement Procedures Motion*”). On November 14, 2013, the Court entered an order [ECF No. 459] granting the relief requested in the Claim Objection/Settlement Procedures Motion. As a results of Akin Gump’s efforts in obtaining the approval of the Claim Objection/Settlement Procedures Motion, the Debtors were able to consensually resolve a number of large claims prior to the confirmation hearing, which paved the way for a consensual plan confirmation process and further benefited the estates by conserving significant expenses that otherwise would have been incurred if the Debtors were required to file individual claim objections or seek individual settlement approvals.

#### **x. Litigation Issues/General Adversary Proceedings**

44. During the Compensation Period, Akin Gump, on behalf of the Debtors, responded to numerous formal and informal discovery and information requests from the Committee regarding certain pre-petition transactions, the Debtors’ pre-petition intercompany and non-Debtor affiliate obligations, and other related issues. Specifically, during the Compensation Period, Akin Gump expended significant time and effort identifying, reviewing and analyzing hundreds of documents in connection with the Committee’s Federal Rule of Bankruptcy Procedures 2004 request and worked closely with the Debtors’ management to produce the relevant responsive, non-privileged documents by the applicable deadline. Additionally, Akin Gump responded to various informal requests from, and produced documentation to, the DIP Lender related to the Debtors’ pre-petition secured and unsecured

obligations, the liens asserted against the Debtors' assets and the Debtors' intercompany obligations.

**xi. Tax Issues**

45. During the Compensation Period, Akin Gump, on behalf of the Debtors, researched and analyzed the various tax issues facing the Debtors, including reviewing and analyzing the tax implications related to the DIP financing, the sales of the Debtors' assets and the implementation of the Plan. Specifically, in connection with the preparation of the Plan, Akin Gump attorneys drafted, researched and reviewed the tax sections of the Plan and Disclosure Statement. Akin Gump attorneys also participated in numerous conferences with the Debtors' other professionals regarding tax issues faced by the Debtors.

**xii. Labor Issues/Employment Benefits**

46. Akin Gump expended significant time and effort during the Compensation Period addressing various labor issues faced by the Debtors with respect to employee compensation and benefit claims and workforce reductions. In particular, Akin Gump engaged in numerous discussions with the Committee and the U.S. Trustee to resolve their informal objections to the Debtors' wages motion, which motion was approved on a final basis during the Compensation Period.

47. In addition, recognizing the importance of certain employees to the Debtors' ability to run a value-maximizing sale process, Akin Gump, working closely with PWP, developed and sought approval of two incentive plans during the Compensation Period. Specifically, Akin Gump drafted and filed a motion (the "***Incentive Motion***"), which sought approval of (i) a sale incentive plan (the "***Sale Incentive Plan***") pursuant to which the Debtors proposed to make results-driven incentive payments to executive and senior

management level employees and (ii) a loyalty plan (the “**Loyalty Plan**”) pursuant to which the Debtors proposed to make payments to rank-and-file employees critical to the sale of the Debtors’ assets. The Debtors ultimately determined to seek approval of the Loyalty Plan separately from the Sale Incentive Plan. After extensive discussions with the U.S. Trustee and the Committee, Akin Gump resolved their concerns regarding the Loyalty Plan, which was approved by the Court. During the Compensation Period, Akin Gump, on behalf of the Debtors, sought approval of the Sale Incentive Plan. The Committee and the U.S. Trustee filed objections (the “**Sale Incentive Plan Objections**”) to the Sale Incentive Plan. In response, Akin Gump, on behalf of the Debtors, drafted and filed an omnibus reply to the Sale Incentive Plan Objections. Additionally, Akin Gump represented certain of the Debtors’ executives and the Debtors’ investment banker at depositions conducted by the Committee in connection with the Sale Incentive Plan and the Sale Incentive Plan Objections. Akin Gump also took the deposition of the Committee’s financial advisor regarding the financial advisor’s analysis of the Sale Incentive Plan. Following the initial hearing on the Sale Incentive Plan, Akin Gump, on behalf of the Debtors, engaged in extensive negotiations with the U.S. Trustee and the Committee in an effort to resolve the parties’ dispute. Based on these negotiations, the Debtors, with Akin Gump’s assistance, made certain modifications to the Sale Incentive Plan that resulted in a management loyalty plan (the “**Management Loyalty Plan**”) for the original participants, which resolved the Sale Incentive Plan Objections. The Court approved the Management Loyalty Plan on June 19, 2013 [ECF No. 263].

48. Finally, during the Compensation Period, Akin Gump advised the Debtors regarding numerous workforce reduction issues, including the departures of the Debtors’ chief executive officer, chief financial officer and the majority of the Debtors’ personnel, and options

for continuing the Debtors' health benefit plan for certain employees who would remain with the Debtors to assist with the wind-down of these Cases. Specifically, Akin Gump advised the Debtors on the applicable labor laws and regulations in connection with such departures and terminations, and assisted the Debtors with preparation of the relevant agreements to effectuate the same.

**xiii. Sale Transactions/Stock Transactions/Business Liquidations**

49. As discussed above, during the Compensation Period, the Debtors, with the assistance PWP, conducted a comprehensive sales process for the sale of certain of the Debtors' assets (the "**Sales**") in an effort to maximize value for their stakeholders. In connection with this process, Akin Gump expended significant time and effort during the Compensation Period preparing (i) a form non-disclosure agreement for interested parties to provide them with access to an electronic data room, which contained extensive information about the Debtors' business and assets and (ii) a model asset purchase agreement that was used by potential buyers in connection with the Sales. Additionally, during the Compensation Period, Akin Gump prepared and filed a motion and related pleadings seeking approval of bid and auction procedures and the Sales. After obtaining approval of the bid procedures on behalf of the Debtors, Akin Gump worked closely with PWP to evaluate bids and advise the Debtors with the selection of qualified bidders for the auction of various assets. Furthermore Akin Gump expended significant time and effort during the Compensation Period addressing numerous requests from the privacy ombudsman appointed in the Cases to ensure that any proposed transfer of personal identifying data of the Debtors' customers to potential buyers was properly protected under the applicable data privacy policies.

50. During the Compensation Period, Akin Gump also assisted the Debtors with the preparation for, and conducting of, the auctions. At the conclusion of each auction, Akin Gump advised the Debtors and worked closely with the Debtors' key stakeholders to select successful bidders for each of the asset categories. Following the selection of the successful bidders, Akin Gump, on behalf of the Debtors, engaged in extensive discussions with each of the bidders to finalize the Sales which, among other things, included negotiating the terms of the applicable asset purchase agreements and working with the Debtors to finalize the schedules thereto. As a result of Akin Gump's efforts, the Court approved the Sales on July 24, 2013, and all of the Sales have successfully closed.

51. Finally, during the Compensation Period, Akin Gump advised the Debtors regarding the procedures for the closing of the Debtors' retail business and certain of the Debtors' office locations, as well as the disposition of the inventory and assets related thereto. Akin Gump also engaged in discussions and correspondence with the Committee's and the DIP Lender's advisors to secure the Committee's and the DIP Lender's consents for such dispositions.

#### **xiv. Exclusivity Issues**

52. During the Compensation Period, Akin Gump, on behalf of the Debtors, prepared and filed two motions to extend the Debtors' exclusive periods during which only the Debtors' may file a chapter 11 plan and solicit acceptances thereof (each an "***Exclusive Period***" and together, the "***Exclusive Periods***"). The Debtors' first motion requested a ninety-day extension of the Exclusive Periods to file a chapter 11 plan and solicit acceptances thereof to and including August 19, 2013 and October 18, 2013, respectively, which extension the Court granted on June 7, 2013 [ECF No. 248]. Prior to the expiration of the Debtors' Exclusive Period to file a

chapter 11 plan, Akin Gump prepared the Debtors' second extension motion, which sought an additional sixty-day extension of the respective Exclusive Periods to allow the Debtors the opportunity to conclude the Sales and determine the most value-maximizing path to consummate the Cases. The Committee objected to this second request for extension. In an effort to resolve the Committee's objection and preserve the Exclusive Periods, Akin Gump, on behalf of the Debtors, engaged in extensive discussions with the Committee as well as Atari, S.A. and Alden that ultimately resulted in an agreed form of order extending the Exclusive Periods for the Debtors' to file a chapter 11 plan and solicit acceptances thereof to September 20, 2013 and November 19, 2013, respectively. The Court entered an order approving the agreed extension on August 21, 2013 [ECF No. 351].

**xv. Plan, Disclosure Statement and Related Plan Documentation**

53. As discussed above, during the Compensation Period, following the completion of the Sales, Akin Gump, on behalf of the Debtors, engaged in extensive discussions with Atari, S.A. ("S.A." or the "*Sponsor*"), Alden and the Committee regarding the most efficient and value-maximizing path to conclude the Cases. After several weeks of intense negotiations, the parties reached an agreement in principle regarding the terms of a chapter 11 plan, pursuant to which S.A. agreed to sponsor the Plan in exchange for retaining its equity interest in the Reorganized Debtors and the global resolution of the various inter-creditor issues among S.A., the Committee and Alden. Thereafter, Akin Gump worked closely with S.A.'s counsel to negotiate and prepare a restructuring term sheet (the "*Term Sheet*") that memorialized the terms of the parties' agreement. To secure S.A.'s commitments under the Term Sheet, Akin Gump, on behalf of the Debtors, also negotiated a sponsor commitment letter (the "*Commitment Letter*") with S.A., pursuant to which S.A. agreed to make certain cash and non-cash contributions that would be

used to fund the distributions under the Plan. In addition, Akin Gump worked with the Debtors' financial advisor and S.A. to negotiate and finalize the sponsor analysis that outlined the sources and uses of funding for the Plan and served as the basis for S.A.'s cash contributions. Following the finalization of these documents, Akin Gump, on behalf of the Debtors, worked with S.A.'s counsel to formulate and draft the Plan and the Disclosure Statement, as well as the motion to approve the Disclosure Statement and to establish solicitation procedures with respect to the Plan.

54. Upon the Court's approval of the Disclosure Statement on October 29, 2013 [ECF No. 438], Akin Gump, on behalf of the Debtors and in conjunction with the Debtors' voting and solicitation agent, solicited and tabulated votes to accept or reject the Plan. Once Akin Gump determined that the Plan had received the requisite support, Akin Gump attorneys prepared for and presented the Debtors' case for confirmation of the Plan at the confirmation hearing on December 5, 2013 (as further set forth above). As noted above, that same day the Court entered the Confirmation Order.

55. After confirmation of the Plan, Akin Gump, on behalf of the Debtors, worked with the Committee and certain other of the Debtors' and the Committee's professionals to prepare for the occurrence of the Effective Date of the Plan. As set forth above, the Plan went effective and was substantially consummated on December 24, 2013.

56. The foregoing professional services performed by Akin Gump were (a) necessary and appropriate to the administration of the Cases and (b) in the best interests of the Debtors and their estates. Compensation for the foregoing services as requested is commensurate with the complexity, importance and nature of the problems, issues or tasks that were presented in these Cases.

**IX. FACTORS TO BE CONSIDERED IN AWARDING ATTORNEYS' FEES**

57. The factors to be considered in awarding attorneys' fees have been enumerated in *Red Carpet Corp. of Panama City Beach v. Miller*, 708 F.2d 1576, 1578 (11th Cir. 1983) (citing *Robinson v. Am. Benefit Life Ins. Co. (In re First Colonial Corp. of Am.)*, 544 F.2d 1291, 1298-99 (5th Cir. 1977)), and have been adopted by most courts. Akin Gump respectfully submits that a consideration of these factors should result in this Court's allowance of the full compensation sought in this Application.

- (A) **The Time and Labor Required.** The professional services rendered by Akin Gump on behalf of the Debtors have required the continuous expenditure of substantial time and effort, under significant time pressures. The services rendered required a high degree of professional competence and expertise in order to be administered with skill and dispatch.
- (B) **The Novelty and Difficulty of Questions.** In the Cases, as in all others in which the firm is involved, Akin Gump's effective advocacy and creative approach have helped clarify and resolve a number of complex and novel issues.
- (C) **The Skill Requisite to Perform the Legal Services Properly.** Akin Gump believes that its recognized expertise in the area of corporate reorganization, its ability to draw from highly experienced professionals in other areas of Akin Gump's practice and its creative approach to the resolution of issues has contributed to the successful administration of the Cases and benefited the Debtors' various constituents.
- (D) **The Preclusion of Other Employment by Akin Gump Due to Acceptance of the Case.** Due to the size of Akin Gump's financial restructuring department, Akin Gump's representation of the Debtors has not precluded its acceptance of new clients.
- (E) **The Customary Fee.** The fees sought herein are based upon Akin Gump's normal hourly rates for services of this kind. Akin Gump respectfully submits that the fees sought herein are not unusual given the magnitude and complexity of the Cases and the time expended in attending to the representation of the Debtors, and is commensurate with fees Akin Gump has been awarded in other cases, as well as with fees charged by other attorneys of comparable experience.
- (F) **Whether the Fee is Fixed or Contingent.** Pursuant to Bankruptcy Code sections 330 and 331, all fees sought by professionals employed under Bankruptcy Code section 327 are contingent pending final approval by this Court, and are subject to adjustment dependent upon the services rendered and the results obtained. Thus



far, the collective efforts of the various parties in interest and their respective professionals, including Akin Gump, have resulted in the consensual resolution of many significant issues in the Cases in a relatively short period of time given the complexity of the Cases.

- (G) **Time Limitations Imposed by Client or Other Circumstances.** As already indicated, Akin Gump has been required to attend to certain issues arising in the Cases in compressed and urgent time periods.
- (H) **The Amount Involved and Results Obtained.** Through the efforts of Akin Gump, the Debtors successfully concluded these Cases through the Sales of certain of their assets and the consummation of a follow-on Plan, which together maximized value of the Debtors' estates for the benefit of all creditors. Akin Gump's constructive assistance has greatly benefited the interests of the Debtors' creditors and contributed to the efficient administration of the Cases.
- (I) **The Experience, Reputation and Ability of the Attorneys.** Akin Gump has a large and sophisticated financial restructuring practice and is playing or has played a major role in numerous cases of national import including, among others, the reorganization proceedings of *In re Allegiance Telecom, Inc.*, *In re Am. Commercial Lines LLC*, *In re ATA Holdings Corp.*, *In re Bally Total Fitness of Greater N.Y., Inc.*, *In re Calpine Corp.*, *In re Chemtura Corp.*, *In re Delta Air Lines, Inc.*, *In re Exide Techs., Inc.*, *In re Gen. Growth Props., Inc.*, *In re Kaiser Aluminum Corp.*, *In re Loral Space & Commc'ns Ltd.*, *In re Nortel Networks Inc.*, *In re Pegasus Satellite Television, Inc.*, *In re Propex Inc.*, *In re Quebecor World (USA) Inc.*, *In re Solutia Inc.*, *In re TOUSA, Inc.*, *In re Tower Automotive, Inc.*, *In re Wash. Mut. Inc.*, *In re WCI Communities, Inc.*, and *In re WorldCom, Inc.* Akin Gump's experience enables it to perform the services described herein competently and expeditiously. In addition to its expertise in the area of corporate reorganization, Akin Gump has called upon the expertise of its partners, counsel and associates in other practice areas to perform the wide ranging scope of the legal work necessitated by these Cases, including corporate, tax and litigation.
- (J) **The "Undesirability" of the Case.** The Cases are not undesirable.
- (L) **Nature and Length of Professional Relationship.** Akin Gump was selected as counsel to the Debtors after the Cases were commenced. The Court entered an order on March 6, 2013 authorizing the Debtors to employ Akin Gump, *nunc pro tunc* to February 6, 2013. Akin Gump has been rendering services to the Debtors since that time and continuing through and subsequent to the Compensation Period, as necessary and appropriate.

## **X. ALLOWANCE OF COMPENSATION**

58. As the Court is aware, these Cases were complex as a result of, among other things, the Debtors' capital structure, the unique nature of the Debtors' businesses and assets, the

key constituents' competing interests, and various hotly contested legal issues, which required careful balancing by the Debtors. With the assistance of Akin Gump, the Debtors overcame these obstacles and negotiated and concluded the Sales and Plan processes, the results of which paved the way for the Debtors' successful emergence from chapter 11. Indeed, the Plan and, specifically, the global settlement embodied therein eliminated the protracted litigation of the various intercreditor issues that would have delayed the conclusion of these Cases for months (if not years), the costs of which would likely have eviscerated the recoveries of general unsecured creditors. Instead, Akin Gump, on behalf of the Debtors, working collaboratively with each of the key stakeholders' advisors, successfully negotiated a resolution to these Cases that will result in the Debtors' unsecured creditors receiving a meaningful distribution from the Debtors' estates. This outstanding result could not have been achieved without the skill and expertise of Akin Gump's professionals, who performed all necessary services set forth herein as efficiently and economically as possible under the circumstances of these Cases.

59. With respect to the level of compensation, Bankruptcy Code section 330(a)(1) 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 at 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). The clear Congressional intent and policy expressed in the foregoing statute is to provide for adequate compensation in order to continue to attract qualified and competent bankruptcy practitioners to bankruptcy cases.

60. With respect to the level of compensation, Bankruptcy Code section 330(a)(1) 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:

61. The time spent by Akin Gump attorneys and paraprofessionals during the Compensation Period totaled 5,957.75 hours, of which 1,275.60 hours were expended during the Final Fee Period. The work involved, and thus the time expended, was carefully assigned in light of the experience and expertise required for a particular task.

62. As shown by this Application and supporting documents, Akin Gump spent its time economically and without unnecessary duplication of time. Schedules of hours expended by each professional and paraprofessional during the Final Fee Period and the Compensation Period are attached hereto as **Exhibits E and H**, respectively.

63. Akin Gump incurred actual out-of-pocket expenses in connection with the rendition of the professional services to the Debtors during the Compensation Period in the amount of \$60,471.50, of which \$10,820.21 was incurred during the Final Fee Period. The disbursements and expenses have been incurred in accordance with Akin Gump’s normal practice of charging clients for expenses clearly related to and required by the engagement. Akin Gump has endeavored to minimize these expenses to the fullest extent possible. Schedules of the

categories of expenses and amounts for which reimbursement is requested for the Final Fee Period and the Compensation Period are attached hereto as **Exhibits C and F**, respectively.

64. Akin Gump's billing rates do not include charges for photocopying, telephone and facsimile charges, computerized research, travel expenses, "working meals," secretarial overtime, postage and certain other office services, because the needs of each client for such services differ. Akin Gump believes that it is equitable to charge each client only for the services actually used in performing services for such client. Akin Gump charges \$.10 per page for internal duplicating and \$.25 per page for outgoing facsimile transmissions. Akin Gump does not charge for long distance telephone calls, incoming facsimile transmissions or computer printing.

65. No agreement or understanding exists between Akin Gump and any other person (other than members of Akin Gump) for the sharing of any compensation to be received for professional services rendered or to be rendered in connection with these Cases.

66. Except for the Prior Interim Fee Applications, no prior application has been made in this Court or in any other court for the relief requested herein for the Compensation Period.

## **XI. NOTICE**

67. Akin Gump has (a) provided notice of this Application to: (i) the Reorganized Debtors, Atari, Inc., 475 Park Avenue South, 12th Floor, New York, New York 10016 (Attn.: Kristen Keller, Executive Vice President and General Counsel); (ii) counsel to the DIP Lender, Bracewell & Giuliani LLP, 1251 Avenue of the Americas, 49th Floor, New York, New York 10020 (Attn.: Robert G. Burns, Esq. and Andrew J. Schouder, Esq.); (iii) counsel to the Committee, Cooley LLP, 1114 Avenue of the Americas, New York, New York 10036 (Attn.: Cathy Herschopf, Esq. and Jeffrey Cohen, Esq.); (iv) the U.S. Trustee, 201 Varick Street,

Suite 1006, New York, New York 10014 (Attn.: Richard C. Morrissey, Esq.); (v) Allen & Overy LLP, 1221 Avenue of the Americas, New York, New York 10020 (Attn: Ken Coleman, Esq.), counsel for Atari, S.A.; (vi) the Internal Revenue Service; (vii) the New York State Attorney General; (viii) Atari, S.A., 475 Park Avenue South, 12th Floor, New York, New York 10016 (Attn: Frederic Chesnais, CEO); (ix) counsel to the Reorganized Debtors, Olshan Frome Wolosky LLP, Park Avenue Tower, 65 East 55<sup>th</sup> Street, New York, New York 10022 (Attn: Michael Fox, Esq. and Jordanna Nadritch, Esq.) and (x) those persons or entities who have formally appeared and requested service in these chapter 11 cases pursuant to Bankruptcy Rule 2002; and (b) made the Application available to any party in interest upon request.

WHEREFORE, Akin Gump respectfully requests that this Court enter an order:

- (a) Approving and granting the final allowance of \$3,374,994.00 for compensation for professional services rendered to the Debtors during the Compensation Period;
- (b) Approving and granting the final allowance for reimbursement of Akin Gump's out-of-pocket expenses incurred in connection with the rendering of such services during the Compensation Period in the amount of \$60,471.50;
- (c) Approving and granting the full payment (subject to and in accordance with the terms of the Deferred Payment Agreement) of all accrued and unpaid fees and expenses for the Compensation Period in the aggregate amount of \$552,850.59;
- (d) Authorizing and directing the Reorganized Debtors to pay the fees and expenses requested in this Application (less any amounts previously paid by the Debtors, and subject to and in accordance with the terms of the Deferred Payment Agreement), and to release the funds held in the Professional Fee Escrow Account (as defined in the Plan) in satisfaction of such fees and expenses; and
- (e) Granting such other and further relief as this Court may deem just, proper and equitable.

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New York, New York  
Dated: January 24, 2014

AKIN GUMP STRAUSS HAUER & FELD LLP

By: /s/ Ira S. Dizengoff  
Ira S. Dizengoff  
Kristine G. Manoukian  
One Bryant Park  
New York, New York 10036  
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Facsimile: (212) 872-1002  
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Scott L. Alberino (admitted *pro hac vice*)  
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1333 New Hampshire Avenue, N.W.  
Washington, DC 20036-1564  
Telephone: (202) 887-4000  
Facsimile: (202) 887-4288  
salberino@akingump.com

*Counsel to the Debtors*

**EXHIBIT A**

**DECLARATION OF IRA S. DIZENGOFF**

AKIN GUMP STRAUSS HAUER & FELD LLP

One Bryant Park  
New York, New York 10036  
Telephone: (212) 872-1000  
Facsimile: (212) 872-1002  
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Facsimile: (202) 887-4288  
Scott L. Alberino (admitted *pro hac vice*)

*Counsel to the Debtors*

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

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

**CERTIFICATION UNDER GUIDELINES FOR  
FEES AND DISBURSEMENTS FOR PROFESSIONALS IN RESPECT  
OF THE THIRD INTERIM AND FINAL FEE APPLICATION OF AKIN  
GUMP STRAUSS HAUER & FELD LLP, COUNSEL TO THE DEBTORS, FOR  
COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR THE SERVICES  
RENDERED DURING THE PERIOD FEBRUARY 6, 2013 THROUGH DECEMBER 24, 2013**

I, Ira S. Dizengoff, hereby declare:

1. I am a member of the firm of Akin Gump Strauss Hauer & Feld LLP (“*Akin Gump*”), which firm maintains offices for the practice of law at One Bryant Park, New York, New York 10036.

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



Akin Gump has acted as counsel to, and rendered professional services on behalf of, the Debtors<sup>2</sup> since February 6, 2013.

2. This Declaration is submitted pursuant to Bankruptcy Rule 2016(a) in support of the Third Interim and Final Fee Application of Akin Gump Strauss Hauer & Feld LLP, Counsel to the Debtors, for Compensation and Reimbursement of Expenses for the Services Rendered During the Period February 6, 2013 through December 24, 2013 (the “*Application*”).

3. I am authorized to submit this Declaration on behalf of Akin Gump and, if called upon to testify, I could and would testify competently to the facts set forth herein.

4. In accordance with General Order M-389 section A.1, I hereby certify that (i) I have read the Application, (ii) to the best of my knowledge, information and belief formed after reasonable inquiry, the fees and expenses sought in the Application comply within General Order M-389 and the UST Guidelines, (iii) the fees and expenses sought in the Application are billed at rates and in accordance with practices customarily employed by Akin Gump and generally accepted by Akin Gump’s clients and (iv) in providing a reimbursable service, Akin Gump does not make a profit on that service, whether the service is performed by Akin Gump in-house or through a third party.

5. As required by General Order M-389 section A.2, I certify that Akin Gump’s monthly statements have been sent to counsel to the Committee, the Debtors and the U.S. Trustee, among others.

6. As required by General Order M-389 section A.3, I certify that the counsel to the Committee, the Debtors and the U.S. Trustee, among others, will each be timely provided with a copy of the Application.

---

<sup>2</sup> Capitalized terms not defined herein shall have the meaning ascribed to them in the Application.

7. No payments made by the Debtors to Akin Gump have been shared by Akin Gump with any other party, nor are these or any other payments subject to a sharing agreement between Akin Gump and any third party.

8. All services for which compensation is requested by Akin Gump were professional and paraprofessional services performed for and on behalf of the Debtors and not on behalf of any other person or entity.

9. Neither I nor any member or associate of Akin Gump has entered into any agreement, express or implied, with any other party in interest for the purpose of fixing the amount of any of the fees or other compensation to be allowed out of or paid from the Debtors' estates.

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

Executed on January 24, 2014

/s/ Ira S. Dizengoff  
Ira S. Dizengoff

**EXHIBIT B**

**DETAILED TIME RECORDS**



ATARI, INC.  
ATTN: KRISTEN KELLER  
EVP AND GENERAL COUNSEL  
417 FIFTH AVENUE  
NEW YORK, NY 10016

Invoice Number 1506218  
Invoice Date 10/22/13  
Client Number 691767  
Matter Number 0001

Re: RESTRUCTURING ADVICE

FOR PROFESSIONAL SERVICES RENDERED THROUGH 09/30/13 :

MATTER SUMMARY OF TIME BILLED BY TASK :

		<u>HOURS</u>	<u>VALUE</u>
0002	General Case Administration	10.80	\$2,904.00
0003	Akin Gump Fee Application/Monthly Billing Reports	9.80	\$4,524.50
0004	Analysis of Other Professionals Fee Applications/Reports	7.20	\$3,066.50
0008	Court Hearings	20.10	\$8,740.50
0009	Financial Reports and Analysis	2.30	\$1,208.50
0011	Executory Contracts/License Agreements	1.10	\$742.50
0012	General Claims Analysis/Claims Objections	45.70	\$28,556.50
0019	Labor Issues/Employee Benefits	1.00	\$675.00
0020	Real Estate Issues/Leases	3.50	\$1,541.00
0022	Plan/Disclosure Statement/Solicitation and Related Documentation	209.50	\$124,676.50
0024	Sale Transaction/Stock Transaction/Business Liquidations (Including)	52.90	\$27,787.00
0025	Travel Time	0.70	\$472.50
0027	General Corporate Matters	4.40	\$3,687.50
	TOTAL	<u>369.00</u>	<u>\$208,582.50</u>

ATARI, INC.

Invoice Number: 1506218

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October 22, 2013

<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
09/03/13	DKB	0002 Review case docket (.2); prepare updates for calendar (.5).	0.70
09/04/13	KGM	0002 Correspondence with S. Alberino re: case related matters.	0.20
09/06/13	DKB	0002 Review case docket (.2); prepare updates for calendar and task list (.6).	0.80
09/12/13	DKB	0002 Review case docket (.2); update case calendar (.6); update task list (.4); review and organize pleadings for attorneys (.4); update team outlook calendar (.3).	1.90
09/13/13	DKB	0002 Review case docket (.2); prepare updates for calendar and task list (.5).	0.70
09/16/13	DKB	0002 Review case docket (.2); prepare updates for calendar and task list (.5); update transcripts file (.5); review and organize pleadings for attorneys (.4).	1.60
09/17/13	DKB	0002 Review case docket (.2); prepare updates for calendar (.2); update team outlook calendar (.3); review and organize pleadings for attorneys (.6).	1.30
09/20/13	DKB	0002 Review and organize pleadings for attorneys (.6); confer with E. Seitz re above (.1).	0.70
09/25/13	DKB	0002 Review case docket (.2); update case calendar (.7); update team outlook calendar (.3); confer with K. Manoukian re status (.1).	1.30
09/30/13	DKB	0002 Review case docket (.2); prepare updates for calendar (.4); research status conference procedures (.5); confer with attorney re status (.1).	1.20
09/30/13	KGM	0002 Correspondence with D. Krasa-Berstel re: calendar updates with new hearing dates and related issues (.3); email E. Seitz re: case calendar (.1).	0.40
09/06/13	ECS	0003 Review August prebill.	0.30
09/09/13	ECS	0003 Review August prebill.	1.00
09/10/13	ECS	0003 Review August prebill.	1.70
09/11/13	ECS	0003 Finalize August prebill (0.7); circulate same to K. Manoukian (0.1).	0.80
09/17/13	PJS	0003 Review and prepare documents re Akin Gump monthly fee statement.	1.70
09/17/13	ECS	0003 Email to K. Manoukian regarding August fee statement.	0.10
09/18/13	ECS	0003 Correspondence with K. Manoukian, P. Sprofera regarding August fee statement.	0.20
09/18/13	KGM	0003 Review Akin Gump prebill.	1.00
09/19/13	PJS	0003 Review and prepare documents re monthly fee statement.	0.40
09/19/13	ECS	0003 Prepare August fee statement (0.6); correspondence with K. Manoukian regarding same (0.1).	0.70
09/20/13	KGM	0003 Correspondence with E. Seitz re: finalizing fee statement.	0.20
09/23/13	KGM	0003 Correspondence with S. Alberino re: Akin Gump fee statement.	0.20
09/24/13	DKB	0003 Confer with K. Manoukian re filing of Akin Gump monthly fee statement (.1); prepare document to be filed (.2); effect the above (.2); prepare document for service (.2); follow up with BMC re above (.1).	0.80
09/24/13	ECS	0003 Finalize August fee statement for filing.	0.50
09/24/13	KGM	0003 Review Akin Gump fee statement.	0.10
09/30/13	KGM	0003 Email E. Seitz and J. Sharp re: Akin Gump interim fee application.	0.10
09/10/13	KGM	0004 Correspondence with T. Shallbetter re: professional outstanding fees and related issues.	0.10
09/11/13	KGM	0004 Call with K. Keller re: professional fee payments.	0.10
09/16/13	ECS	0004 Emails to J. Koehler, J. Wu regarding August fee statements.	0.20
09/19/13	ECS	0004 Review Protiviti August fee statement (0.5); correspondence with J. Koehler regarding same (0.2).	0.70
09/20/13	TS	0004 Prepare and file Protiviti fee statement (.3); prepare service copy of same (.1); prepare and file fee statement of Marks Paneth (.3); prepare service copy of same (.1); coordinate service with BMC (.2).	1.00
09/20/13	ECS	0004 Finalize and effect filing of Protiviti August fee statement.	0.20
09/20/13	JSS	0004 Review Marks Paneth fee statement (1.0); comment on same (0.8); multiple emails to M. Fosorile re same (0.4); arrange for filing of same (0.2).	2.40
09/23/13	TS	0004 Prepare and file Perella monthly fee statement (.3); prepare service copy (.1); coordinate service with BMC (.1).	0.50

ATARI, INC.

Invoice Number: 1506218

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October 22, 2013

<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
09/23/13	ECS	0004 Review Perella August fee statement (0.2); correspondence with J. Wu regarding same (0.2).	0.40
09/24/13	ECS	0004 Draft proposed fee order for Chapell final fee application.	0.70
09/24/13	KGM	0004 Correspondence with A. Chapell re: fee application order, hearing and related matters (.3); review order (.2); correspondence with E. Seitz re: same (.1).	0.60
09/26/13	TS	0004 Prepare service copy of order re final fee application of A. Chapell (.1); coordinate service with BMC (.1).	0.20
09/30/13	ECS	0004 Correspondence with K. Manoukian regarding Akin Gump second interim fee application.	0.10
09/13/13	TS	0008 Prepare and file notice of adjournment (.3); prepare service copy (.1); coordinate service of notices with BMC (.1).	0.50
09/13/13	DKB	0008 Draft agenda for September 18 hearing (.6); confer with K. Manoukian re status (.1); draft notices of cancellation of hearing re exclusivity (.4); draft notice of adjournment of hearing re Chapell fee application (.3); confer with attorney re status (.1); confer with T. Southwell re logistics of filing and service (.2).	1.70
09/13/13	ECS	0008 Prepare notice of adjournment (0.3) and notice of cancellation of hearing (0.3) regarding Chapell fee application.	0.60
09/23/13	DKB	0008 Draft agenda for September 25 hearing (.8); confer with K. Manoukian re above (.1); prepare hearing notebooks for chambers and attorneys (1.5); review the above (.3); forward notebooks to court (.2); prepare agenda to be filed (.2); effect the above (.2); prepare the above for service (.2).	3.50
09/23/13	ECS	0008 Correspondence with D. Krasa-Berstell, K. Manoukian regarding September 25 hearing agenda.	0.20
09/23/13	KGM	0008 Correspondence with S. Alberino re: hearing on 9/25 (.1); review/comment on hearing agenda (.2); email A. Chapell re: same (.1).	0.40
09/24/13	DKB	0008 Confer with K. Manoukian re preparation for hearing (.2); review and organize materials for attorneys (1.0); review and organize proposed orders (.8); prepare sets of the above for the judge (.5); assist attorneys with preparation of additional claims materials for hearing (2.0); update the above (.7).	5.20
09/24/13	KGM	0008 Prepare for 9/25 hearing (4.5); conference with S. Alberino re: hearing (.5); correspondence with E. Seitz and J. Sharp re: orders for same (.2); conference with D. Krasa-Berstell re: materials for same (.2); correspondence with Cooley re: claims objection hearing (.1).	5.50
09/25/13	KGM	0008 Prepare for hearing (.5); attend same (.7); post-hearing conference with Creditor Committee and Sponsor counsel (.3); provide hearing update to Company and sponsor (.1); provide same to S. Alberino (.1); call with K. Keller re: follow up issues from same (.4); call chambers re: date for status conference (.1); contact Interplay's counsel re: same (.1).	2.30
09/30/13	KGM	0008 Call with chambers re: status conference date (.1); email D. Krasa-Berstell re: notice for same (.1).	0.20
09/09/13	KGM	0009 Call with A. Verost re: fees for monthly operating report (.2); correspondence with Protiviti, Creditor Committee and Alden re: same (.2); correspondence with Bracewell re: same (.2).	0.60
09/16/13	TS	0009 Prepare and file August operating report (.3); prepare service copy (.1); service of same (.1).	0.50
09/16/13	DKB	0009 Confer with K. Manoukian re filing of monthly operating report (.1); confer with T. Southwell re logistics thereof (.1); update attorneys re status (.1).	0.30
09/16/13	KGM	0009 Review/comment on August monthly operating report (.3); multiple exchanges with T. Shallbetter re: same (.3); exchanges with Protiviti re: same (.2); correspondence with A. Verost re: same (.1).	0.90
09/04/13	KGM	0011 Correspondence with K. Keller re: I2G contract.	0.10
09/09/13	KGM	0011 Follow-up with K. Keller re: certain executory contract issues.	0.10

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<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
09/10/13	KGM	0011 Call with contract counterparty (.4); email exchange with K. Keller re: same (.1).	0.50
09/12/13	KGM	0011 Draft email to S. Alberino re: I2G issue (.1).	0.10
09/25/13	KGM	0011 Follow up with K. Keller re: licensee proposal (.1); email exchange with licensee re: same (.2).	0.30
09/03/13	KGM	0012 Review Creditor Committee email and inquiry re: claims objection (.3); email S. Alberino re: same (.1); email J. Sharp re: same (.1); email K. Keller re: same (.1); email exchange with Interplay counsel (.1).	0.70
09/03/13	JSS	0012 Review of additional claims for inclusion in omnibus objection (0.6); send email discussing analysis of same to K. Manoukian (0.6).	1.20
09/04/13	KGM	0012 Call with Cooley re: claim issue (.2); email S. Alberino re: same (.1); correspondence with K. Keller re: Interplay claim (.1); calls with K. Keller re: claims and related issues (1.1).	1.50
09/06/13	SLA	0012 Calls re cure issues (.3, .3), reviewing correspondence re same (.2).	0.80
09/06/13	DCV	0012 Correspondence with K. Manoukian regarding Interplay dispute (0.3); analyze materials regarding same (3.7); attend telephone conference regarding same (0.3).	4.30
09/06/13	ECS	0012 Correspondence with J. Sharp regarding claims objection.	0.20
09/06/13	KGM	0012 Correspondence with K. Keller re: Interplay claim (.2); correspondence and call with D. Vondle re: same (.5); call with Interplay counsel re: same (.5); update email to S. Alberino re: same (.1); pre-call with K. Keller re: same (.2).	1.50
09/09/13	JSS	0012 Research re Interplay claim (1.0); draft results of same and send to K. Manoukian (0.4).	1.40
09/10/13	KGM	0012 Email F. Chanais re: call re: claims (.1); correspondence with S. Alberino re: same (.1); review research re: Interplay claim and follow up with J. Sharp re: same (.3); email correspondence with Company re: certain claims and related issues (.2); email S. Alberino analysis re: certain substantive claims (.2).	0.90
09/11/13	SLA	0012 Calls re claim objections.	0.90
09/11/13	KGM	0012 Call with K. Keller re: claims reconciliation status and related issues (.2); review claims analysis and email exchange with Company re: same (.2); call with Company re: claims reconciliation process and related issues (1.8).	2.20
09/11/13	JSS	0012 Interplay claim research (0.7); draft results of same and send to K. Manoukian (0.9).	1.60
09/12/13	KGM	0012 Calls with K. Keller re: claims issues (.3); correspondence with I. Dizengoff re: same (.2); correspondence with S. Alberino re: same (.1).	0.60
09/12/13	KGM	0012 Call with Company, Protiviti, Akin and Sponsor re: claims objections and related issues (.5).	0.50
09/13/13	ECS	0012 Attention to email from BMC regarding inquiry from Domnern Somgiat Boonma regarding claim objection.	0.10
09/16/13	KGM	0012 Call with F. Chanais and K. Keller re: claims objections (.3); call with claimant (.2); call with Interplay's counsel (.4); post-call discussion with K. Keller re: same (.2); review inquiry from claimant re: claims objection and correspondence with J. Sharp re: same (.2); calls with D. Krasa-Berstell re: claim (.3).	1.60
09/16/13	JSS	0012 Draft email to claimant who filed late claim (0.6); send same to K. Manoukian for review (0.1).	0.70
09/17/13	SLA	0012 Calls re claim objections.	0.50
09/17/13	KGM	0012 Call with S. Alberino, A. Velinsky re: claims objection and related issues (.2); draft email to S. Alberino re: update on claims objection (.1).	0.30
09/17/13	JSS	0012 Send email to claimant who filed late claim.	0.10
09/18/13	SLA	0012 Calls re claim objections (.3, .4).	0.70
09/18/13	KGM	0012 Research re: claims and draft email to J. Cho re: same (.4); review Interplay's response to claims objection (.2); circulate same (.1); call with S. Alberino, K. Keller re: ICM claim (.3); call with S. Alberino,	1.60

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09/19/13	KGM	0012 ICM counsel (.4); post-call follow-up with ICM counsel re: same (.2). Call with K. Keller re: claims issues (.2); correspondence with BMC re: same (.3).	0.50
09/23/13	SLA	0012 Calls re claim issues.	0.50
09/23/13	ECS	0012 Correspondence with K. Manoukian regarding Interplay claim objection (0.2); research regarding same (0.1).	0.30
09/23/13	KGM	0012 Call with counsel to Interplay re: claims objection (.2); email Company and Sponsor re: same (.1); correspondence with S. Alberino re: same (.2); calls with company re: claims objection (.5; .8); calls with J. Cho re: same (.5); call with S. Alberino, A. Velinsky re: same (.3); call with SA and Company re: same (.3); correspondence with E. Seitz re: same (.2); calls with Interplay's counsel re: same (.3).	3.40
09/24/13	SLA	0012 Attention to claim resolution issues.	0.70
09/24/13	KGM	0012 Draft email to Cooley re: Interplay claim (.4); email Sponsor and Company re: Interplay claim (.1); calls with K. Keller re: same and related issues (.4); calls with Interplay's counsel (.7); draft email update to S. Alberino (.1); correspondence with various parties re: same (.1); calls with K. Keller re: various claims issues (.3); correspondence with Creditor Committee counsel re: same (.2); correspondence with S. Alberino re: Interplay's claims and related issues (.3); correspondence with S. Alberino re: claims objection order and related issues (.2); correspondence with J. Sharp re: claims objection order and related issues (.2); correspondence with K. Keller re: Storm City (.2); conference with K. Keller re: same (.1); email BMC re: certain claims (.1); review response re: same (.1); review/revise omni claims objection order (.2); call with K. Keller re: Tenor claim (.1); email I. Dizengoff re: same (.1); correspondence with S. Alberino (.1); conference with J. Sharp re: revisions to proposed omni claims order (.3); review/comment on same (.2).	4.50
09/24/13	JSS	0012 Prepare proposed omnibus claim objection order and associated schedules and redlines from version submitted (0.9); revise same (0.5) (0.4) (0.4) (0.4); multiple correspondence with K. Manoukian re same (0.2).	2.80
09/25/13	SLA	0012 Calls re claim issues.	0.50
09/25/13	ECS	0012 Correspondence with K. Manoukian, J. Sharp regarding claims settlement process.	0.20
09/25/13	KGM	0012 Draft email to J. Sharp re: claim stipulations (.1); follow up with ICM re: claim (.1); correspondence with I. Dizengoff and S. Alberino re: Tenor claim (.2).	0.40
09/26/13	SLA	0012 Calls re claim issues.	0.50
09/26/13	TS	0012 Prepare service copy of order on 1st omnibus claims objection (.1); coordinate service of same with BMC (.1).	0.20
09/26/13	KGM	0012 Call with F. Chesnais and K. Keller re: Interplay (.4); post-call with K. Keller re: same (.1); call with J. Sharp re: same (.1); correspondence with Interplay's counsel re: claim obj (.1); correspondence with K. Keller re: same (.1); conference with S. Alberino re: claim settlements (.2).	1.00
09/26/13	JSS	0012 Research re 9019 stipulations (2.0); draft results of research (0.5); send same to K. Manoukian (0.1).	2.60
09/27/13	KGM	0012 Call with Interplay's counsel re: claims (.2); email K. Keller re: same (.1); correspondence with J. Sharp re: stipulations re: claims objections (.2); research local rules re: same (.2).	0.70
09/27/13	JSS	0012 Discussion with M. Haynes re 9019 motions (0.1); send email to K. Manoukian re same (0.1).	0.20
09/30/13	SLA	0012 Attend to claim resolution issues (.2, .3); review liquidation analysis (.4).	0.90
09/30/13	KGM	0012 Email E. Seitz re: claimant inquiry (.1); call with K. Keller re: claims reconciliation status (.2); research/review precedents re: omni claim	1.80



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		settlements (1.2); call chambers re: same (.1); correspondence with J. Sharp re: stipulations re: claims objections (.2).	
09/30/13	JSS	0012 Send email to K. Manoukian re omnibus 9019 motions.	0.10
09/05/13	KGM	0019 Call with K. Keller re: employee related issues (.7); correspondence with J. Koehler re: same (.2).	0.90
09/09/13	KGM	0019 Review correspondence re: management loyalty payments.	0.10
09/04/13	ECS	0020 Correspondence with K. Manoukian regarding Park Avenue lease assumption/rejection deadline.	0.20
09/04/13	KGM	0020 Conference with chambers re: 365(d)(4) motion (.2); email exchange with E. Seitz re: same (.2).	0.40
09/05/13	ECS	0020 Draft declaration in support of lease assumption/rejection extension motion (0.5); correspondence with J. Itkowitz regarding same (0.1).	0.60
09/06/13	TS	0020 Prepare declaration re lease motion for filing (.2); file same (.2); prepare service copy (.1); coordinate service with BMC (.2).	0.70
09/06/13	ECS	0020 Finalize declaration in support of lease extension motion for filing (0.2); correspondence with J. Itkowitz regarding same (0.2).	0.40
09/06/13	KGM	0020 Review/comment on affidavit in support of 364(d)(5) motion.	0.20
09/11/13	DKB	0020 Confer with K. Manoukian re service of entered order extending time to assume lease (.2); prepare document to be served (.2); follow up with BMC re service (.2).	0.60
09/11/13	ECS	0020 Review order approving lease assumption/rejection deadline (0.1); circulate same to Lessor's counsel (0.1).	0.20
09/11/13	KGM	0020 Follow up with chamber re: lease extension motion.	0.10
09/30/13	ECS	0020 Correspondence with K. Manoukian regarding office equipment lease.	0.10
08/02/13	ISD	0022 Attention to plan of reorganization issues (1.0); correspondence with S. Alberino re: same (0.1).	1.10
08/05/13	ISD	0022 Attention to plan of reorganization issues (.6); correspondence with S. Alberino re: same (.5).	1.10
08/19/13	ISD	0022 Attention to plan of reorganization issues (.6); correspondence with client re: same (.5).	1.10
09/03/13	SLA	0022 Review plan comments.	0.50
09/03/13	ECS	0022 Correspondence with J. Sharp, K. Manoukian regarding disclosure statement/solicitation motion (0.3); research precedent regarding same (0.2).	0.50
09/03/13	KGM	0022 Follow up with A&O re: status of plan and disclosure statement (.1); email S. Alberino re: same (.1); email G. Davis re: equity commitment letter (.1); email exchange with E. Seitz re: solicitation and related materials (.1); call with J. Sharp re: same (.1); email S. Alberino re: solicitation procedures (.1).	0.60
09/03/13	JSS	0022 Review draft chapter 11 plan (1.2); begin drafting solicitation materials (1.8).	3.00
09/04/13	KGM	0022 Call with J. Cho re: status of plan and disclosure statement and related issues.	0.20
09/04/13	JSS	0022 Continue drafting solicitation materials (1.1); begin draft of disclosure statement motion (3.0).	4.10
09/05/13	SLA	0022 Call re cash flow issues related to plan.	0.40
09/05/13	ECS	0022 Correspondence with J. Sharp regarding disclosure statement and solicitation procedures motion (0.3); review draft disclosure statement (0.1).	0.40
09/05/13	KGM	0022 Email S. Alberino re: status of disclosure statement (.1); email exchange with E. Seitz and J. Sharp re: solicitation materials (.2); email exchange with Protiviti re: cash flow forecasts for plan purposes (.2).	0.50
09/05/13	JSS	0022 Continue draft (3.6) and revision of disclosure statement motion (3.0); discuss same with E. Seitz (0.4).	7.00
09/06/13	DKB	0022 Confer with K. Manoukian re plan precedent research (.2); research the above (1.2); prepare sets of relevant precedent for attorneys (.6); confer with attorney re status (.1).	2.10

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<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
09/06/13	KGM	0022 Review/comment on latest drafts of plan and disclosure statement (1.0); email S. Alberino re: same (.2); correspondence with J. Sharp re: updating motions in support of same with relevant info (.2); correspondence with D. Krasa-Berstell re: precedents for disclosure statement (.2).	1.60
09/06/13	JSS	0022 Draft disclosure statement motion order (1.3) and general unsecured claim ballot (1.0); discuss same with E. Seitz (0.2); revise same (1.0).	3.50
09/09/13	HBJ	0022 Review plan and disclosure statement (0.3); correspondence with B. Morris re plan and disclosure statement tax issues (0.3).	0.60
09/09/13	SLA	0022 Review plan and disclosure statement (.7, .4); calls re same (.3, .4).	1.80
09/09/13	DCV	0022 Analyze draft plan and disclosure statement.	3.30
09/09/13	ECS	0022 Review disclosure statement and solicitation procedures motion (1.6); provide comments to same (0.3).	1.90
09/09/13	DIF	0022 Review plan and disclosure statement.	0.60
09/09/13	KGM	0022 Call with A. Verost re: plan related issues (.2); correspondence with S. Alberino re: plan and related issues (.6); review/comment on same (.5); review/comment on disclosure statement (1.5); correspondence with Akin team members re: same (.2); email G. Davis re: disclosure statement (.1); review correspondence re: equity commitment letter and related issues (.2).	3.30
09/09/13	JSS	0022 Revise solicitation materials (3.2); send same to E. Seitz (0.1).	3.30
09/09/13	BTM	0022 Review and revise plan and disclosure statement with respect to tax issues.	1.20
09/10/13	ISD	0022 Review plan of reorganization (.5) and disclosure statement (.6).	1.10
09/10/13	SLA	0022 Review plan and disclosure statement (.7, .5), calls re same (.4, .5).	2.10
09/10/13	ECS	0022 Correspondence with K. Manoukian, J. Cho regarding plan milestones and deadlines (0.4); review revised draft plan (0.2); revise disclosure statement motion and solicitation procedures (3.1); correspondence with J. Sharp regarding same (0.2).	3.90
09/10/13	DIF	0022 Review plan (0.4) and disclosure statement (0.3).	0.70
09/10/13	KGM	0022 Correspondence with S. Alberino re: plan related issues (.2); correspondence with E. Seitz re: same (.2); correspondence with A&O re: same and related matters (.2); review/revise plan based on additional internal comments (.5); email exchange with A&O re: commitment letter and related issues (.2); review/comment on disclosure statement (4.4); call with A&O re: plan and related issues (.5); correspondence with H. Jacobson re: plan (.3); circulate equity commitment letter to H. Jacobson (.1); email exchange with E. Seitz and J. Sharp re: disclosure statement motion (.2); review and further revise plan based on call with A&O and other comments (1.2); correspondence with J. Cho and E. Seitz re: same (.3); circulate same to A&O (.1); correspondence re: call to discuss plan sponsor analysis (.1).	8.50
09/10/13	JSS	0022 Revise disclosure statement motion.	1.00
09/10/13	BTM	0022 Review and revise plan and disclosure statement with respect to tax issues (3.3); communicate with H. Jacobson re: the same (.5).	3.80
09/11/13	HBJ	0022 Meeting with B. Morris re open tax issues in plan, disclosure statement (0.4); review edits to both (1.4).	1.80
09/11/13	SLA	0022 Calls re sponsor analysis issues.	1.50
09/11/13	DIF	0022 Review disclosure statement.	0.50
09/11/13	KGM	0022 Correspondence with S. Alberino, G. Davis and J. Koehler re: plan sponsor analysis and related issues (.5); all-hands call between Akin, Company, Sponsor, A&O and Protiviti re: status of plan and related issues (.7); research and review disclosure statement precedents (3.0); review/revise disclosure statement (2.8); review disclosure statement motion (2.0).	9.00
09/11/13	BTM	0022 Review and revise plan and disclosure statement with respect to tax issues (5.8); communicate with H. Jacobson re: the same (.4).	6.20

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<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
09/12/13	HBJ	0022 Review edits to plan/DS (0.8) and meet with B. Morris re same (0.2).	1.00
09/12/13	SLA	0022 Calls re equity commitment letter.	1.00
09/12/13	ECS	0022 Review revised draft plan (0.4); review draft disclosure statement (0.3).	0.70
09/12/13	KGM	0022 Call with Protiviti re: comments to disclosure statement (.3); correspondence with J. Koehler re: same (.2); draft email to Board re: plan and related issues (.3); conference with S. Alberino re: disclosure statement (.2); conferences with J. Cho re: same (.2); review comments from various parties (2.5); review precedents in connection with same (2.0); revise same based on comments from various parties (2.7); revise plan based on comments from tax team (2.0) and make conforming changes from comments to disclosure statement (2.6).	13.00
09/12/13	BTM	0022 Review and revise plan and disclosure statement with respect to tax issues (1.7); communicate with H. Jacobson re: the same (.2).	1.90
09/13/13	SLA	0022 Review disclosure statement markup.	1.00
09/13/13	TS	0022 Prepare and file notice of cancellation re exclusivity motion (.3); prepare service copy (.1).	0.40
09/13/13	ECS	0022 Correspondence with K. Manoukian, J. Sharp regarding plan and disclosure statement revisions.	0.20
09/13/13	KGM	0022 Review additional comments to disclosure statement (1.0); review/revise same (2.0); calls with K. Keller and G. Davis re: comments to same (.4); calls with J. Cho re: same (.3); correspondence with Protiviti re: same (.1); call with G. Davis re: revisions to same (.2); correspondence with J. Sharp re: same comments to plan and disclosure statement (.1); email same to E. Seitz and J. Sharp (.1); revise plan (2.1).	6.30
09/13/13	JSS	0022 Call with K. Manoukian re disclosure statement and plan (0.1); edit plan (1.4).	1.50
09/16/13	SLA	0022 Review markups of plan documents (0.9); calls re same (.5, .5).	1.90
09/16/13	DCV	0022 Analyze draft plan and disclosure statement.	1.30
09/16/13	ECS	0022 Attention to email from K. Manoukian regarding disclosure statement order.	0.10
09/16/13	DIF	0022 Review plan of reorganization and equity commitment letter.	0.80
09/16/13	KGM	0022 Prepare for all-hands call re: plan and disclosure statement (.3); participate in same (.7); correspondence with A. Schouder re: comments to same (.2); review revised plan, disclosure statement and equity commitment letter with Sponsor comments (.4); participate in all-hands call re: plan documents (.5); review further revised drafts of same and comment on same (1.0); call with K. Keller re: comments to plan documents (.3); correspondence with S. Alberino re: same (.2); review correspondence with Board re: same (.1); correspondence with A. Schouder re: same (.3).	4.00
09/16/13	JSS	0022 Revise solicitation materials.	2.20
09/16/13	BTM	0022 Review and revise plan and disclosure statement.	0.20
09/17/13	HBJ	0022 Follow-up with B. Morris re tax revisions to plan and disclosure statement.	0.40
09/17/13	SLA	0022 Review plan (0.6) and disclosure statement (0.7) comments; calls re same (0.3, 0.4).	2.00
09/17/13	ECS	0022 Correspondence with K. Manoukian, J. Sharp regarding disclosure statement motion (0.5); review revised plan (0.4) and disclosure statement (0.2).	1.10
09/17/13	DIF	0022 Attend to equity commitment letter issues.	0.30
09/17/13	KGM	0022 Correspondence with E. Seitz and J. Sharp re: plan related dates (.4); call with chambers re: same (.1); correspondence with S. Alberino re: plan related issues (.1); call with G. Davis re: same (.1); prepare materials for the board call (.8); calls with G. Davis re: same (.3); review Creditor Committee comments to disclosure statement and email re: same to S. Alberino (.5); call with A. Schouder re: comments to plan and disclosure statement (.6); correspondence with S. Alberino re: same (.2);	7.50

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<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
		calls with Protiviti re: sponsor analysis (.2); correspondence with J. Cho re: plan documents (.2); review/finalize same for distribution to the board (.5); call with A. Velinsky re: same (.3); call with A. Schouder re: follow-up discussion re: same (.3); prepare plan documents for distribution to Creditor Committee (.3); circulate same (.1); revise plan and disclosure statement based on comments from Alden and Creditor Committee (2.2); prepare and circulate same to key stakeholders (.3). Confer with E. Seitz re confirmation timeline (0.7); revise solicitation materials (1.6).	2.30
09/17/13	JSS	0022	
09/17/13	BTM	0022	1.70
09/18/13	HBJ	0022	0.20
09/18/13	ISD	0022	0.90
09/18/13	SLA	0022	1.80
09/18/13	ECS	0022	4.50
09/18/13	KGM	0022	10.50
09/18/13	JSS	0022	4.70
09/19/13	HBJ	0022	0.20
09/19/13	SLA	0022	1.30
09/19/13	TS	0022	2.80
09/19/13	DKB	0022	0.70
09/19/13	ECS	0022	3.50
09/19/13	KGM	0022	11.10
09/19/13	JSS	0022	6.40
09/19/13	BTM	0022	0.70
09/20/13	HBJ	0022	0.10



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<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
09/20/13	SLA	0022 Calls re plan issues (.2, .5, .3); review procedures motion (.5).	1.50
09/20/13	DKB	0022 Confer with K. Manoukian re filing of plan, disclosure statement and motion to approve disclosure statement (.2); review and organize pleadings (.5); review the exhibits (.6); revise the documents in accordance with attorney's instructions (.9); review and organize documents for filing (.7); effect the above (1.0); prepare documents to be served (.6); follow up with BMC re service (.2); confer with attorney re status (.2).	4.90
09/20/13	ECS	0022 Finalize plan (0.8) and disclosure statement (1.1) for filing; correspondence with K. Manoukian, J. Sharp regarding same (0.6); finalize disclosure statement motion for filing (2.3); correspondence with K. Manoukian, J. Sharp regarding same (0.4).	6.20
09/20/13	KGM	0022 Calls with J. Cho re: status of plan and related issues (.3); calls with Protiviti re: same (.2); correspondence with Creditor Committee, Alden and Sponsor's counsel re: same (.1); correspondence with E. Seitz and J. Sharp re: finalizing plan docs (.2); call with J. Cho and J. Cohen re: comments to plan documents (.2); post-call with S. Alberino (.2); correspondence with BMC re: comments to the disclosure statement motion (.2); review/finalize plan (2.0), disclosure statement (2.0) and disclosure statement motion with associated exhibits (1.5) in preparation for filing; multiple conferences with J. Cho re: same (.5); multiple correspondence with E. Seitz re: same (.5); conferences with D. Krasa-Berstell re: logistics for filing and service of same (.3).	8.20
09/20/13	JSS	0022 Review disclosure statement motion.	0.50
09/20/13	BTM	0022 Review disclosure statement.	0.30
09/24/13	SLA	0022 Review plan liquidation analysis.	0.50
09/24/13	KGM	0022 Review email from A&O re: plan related questions (.1); correspondence with S. Alberino regarding same (.1); email response to A&O (.1).	0.30
09/25/13	KGM	0022 Call with creditor re: disclosure statement notice and related issues (.1); email exchange with S. Alberino re: liquidation analysis (.1) review same (.3); email exchange with Protiviti re: same (.1); call with J. Koehler re: same (.2).	0.80
09/26/13	JSS	0022 Send email to Frank Rimerman re disclosure statement notice.	0.10
09/27/13	KGM	0022 Correspondence with Protiviti re: liquidation analysis (.1); email S. Alberino re: same (.1).	0.20
09/02/13	RRG	0024 Review of contracts and revenue reports re Humongous/De Minimis asset sale to Tommo (2.4); revisions to closing documents for same (2.1).	4.50
09/03/13	RRG	0024 Review revenue reports (1.8) and closing documents (2.0) for Humongous/De Minimis asset sale.	3.80
09/03/13	DIF	0024 Attend to Tommo closing issues.	0.50
09/04/13	RRG	0024 Attend to closing issues re: Humongous assets (2.5); review revenue closing documents (2.5); review documents (2.0); coordination of Humongous closing (1.2).	8.20
09/04/13	DIF	0024 Attend to Tommo closing issues.	0.50
09/04/13	CES	0024 Finalize closing documents for Humongous assets (2.5); review same (2.5); discuss same with team (1.0); coordinate logistics for same (2.4).	8.40
09/05/13	SLA	0024 Call re outstanding sale issues.	0.30
09/05/13	RRG	0024 Attention to closing of Humongous sale issues (2.5); revise/finalize closing documents (2.8); discuss issues w/ buyer (1.1).	6.40
09/05/13	DIF	0024 Attend to Tommo closing issues.	0.70
09/05/13	KGM	0024 Review correspondence re: final Tommo sale closing (.1); draft sale closing update to key stakeholders (.1).	0.20
09/05/13	CES	0024 Handle post closing items related to Tommo asset sale (2.0); communicate with R. Gadhia and K. Keller regarding post closing issues (0.1).	2.10
09/08/13	RRG	0024 Attention to post-closing matters with respect to Humongous sale.	1.60

ATARI, INC.

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October 22, 2013

<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
09/09/13	DCV	0024 Analyze asset purchase agreements and related materials (2.0); prepare materials regarding same (2.2).	4.20
09/09/13	RRG	0024 Attend to post closing issues with respect to Humongous sale.	1.20
09/09/13	CES	0024 Manage post-closing items with respect to Humongous sale.	0.20
09/10/13	DCV	0024 Analyze asset purchase agreements and related materials in connection w/ Humongous asset closing (2.5); discussions re: same w/ team (1.0); identify final issues list re: same (1.0).	4.50
09/11/13	RRG	0024 Attention to post-closing issues re Star Control (1.3); attention to post-closing issues re Humongous/De Minimis (1.2).	2.50
09/12/13	RRG	0024 Call with counsel for Stardock re Star Control 3 closing.	0.70
09/13/13	RRG	0024 Call with counsel for Stardock re Star Control 3 closing (0.3) and review of asset purchase agreement re source code issues (1.1).	1.40
09/30/13	ISD	0024 Update call on sale closings and related issues.	0.50
09/30/13	KGM	0024 Call with Perella re: status of outstanding assets.	0.50
09/25/13	KGM	0025 Travel to/from 9/25 hearing. (Actual time - 1.4)	0.70
09/13/13	DIF	0027 Attend to Board issues.	0.20
09/16/13	DIF	0027 Attend to Board meeting issues.	0.30
09/18/13	ISD	0027 Attend Board call.	0.70
09/18/13	SLA	0027 Prepare for (.5) and attend (.7) board call.	1.20
09/18/13	DIF	0027 Attend Board call (0.7); prepare minutes thereof (0.1).	0.80
09/18/13	KGM	0027 Participate in board call.	0.70
09/30/13	DIF	0027 Prepare mintues of 9/18 Board call.	0.50
Total Hours			369.00

## TIMEKEEPER TIME SUMMARY:

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Value</u>
H B JACOBSON	4.30 at	\$770.00 =	\$3,311.00
I S DIZENGOFF	6.50 at	\$1100.00 =	\$7,150.00
S L ALBERINO	24.80 at	\$875.00 =	\$21,700.00
D I FISHER	6.40 at	\$775.00 =	\$4,960.00
D C VONDLE	17.60 at	\$600.00 =	\$10,560.00
E C SEITZ	33.70 at	\$500.00 =	\$16,850.00
R R GADHIA	30.30 at	\$530.00 =	\$16,059.00
K G MANOUKIAN	127.10 at	\$675.00 =	\$85,792.50
J S SHARP	52.70 at	\$400.00 =	\$21,080.00
C E SIMS	10.70 at	\$365.00 =	\$3,905.50
B T MORRIS	16.00 at	\$475.00 =	\$7,600.00
P J SPROFERA	2.10 at	\$285.00 =	\$598.50
T SOUTHWELL	6.80 at	\$245.00 =	\$1,666.00
D KRASA-BERSTELL	30.00 at	\$245.00 =	\$7,350.00

Current Fees

\$208,582.50

## FOR COSTS ADVANCED AND EXPENSES INCURRED:

Computerized Legal Research - Lexis	\$199.35
Courier Service/Messenger Service- Off Site	\$17.39
Duplication - In House	\$48.00
Document Production - In House	\$5.40
Meals (100%)	\$72.88
Transcripts	\$77.09

ATARI, INC.

Invoice Number: 1506218

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October 22, 2013

Travel - Ground Transportation

\$173.51

Current Expenses

\$593.62**Total Amount of This Invoice****\$209,176.12**

**REMITTANCE COPY**

**Return with Payment**

ATARI, INC.  
ATTN: KRISTEN KELLER  
EVP AND GENERAL COUNSEL  
417 FIFTH AVENUE  
NEW YORK, NY 10016

Invoice Number 1506218  
Invoice Date 10/22/13  
Client Number 691767  
Matter Number 0001

---

FED I.D. NO. 75-1338644

If sending remittance via Postal Mail  
please remit to:

**AKIN GUMP STRAUSS HAUER & FELD LLP**

Dept. 7247-6838  
Philadelphia, PA 19170-6838

If sending remittance via Overnight Courier  
please remit to:

**FIRST DATA REMITCO**  
**AKIN GUMP STRAUSS - 6838**  
400 White Clay Center Drive  
Newark, DE 19711

If sending remittance via Wire  
Please use the following instructions:

**AKIN GUMP STRAUSS HAUER & FELD LLP**

**CITIBANK, NA**  
399 Park Avenue  
New York, NY 10022

Account #: 3044-7604  
ABA# 0210-0008-9  
Ref: 691767/0001, Invoice No. 1506218

(For wires originating outside the US reference Swift ID# CITIUS33)



**Akin Gump**  
Strauss Hauer & Feld LLP

ATARI, INC.  
ATTN: KRISTEN KELLER  
EVP AND GENERAL COUNSEL  
417 FIFTH AVENUE  
NEW YORK, NY 10016

Invoice Number 1512479  
Invoice Date 11/20/13  
Client Number 691767  
Matter Number 0001

Re: RESTRUCTURING ADVICE

FOR PROFESSIONAL SERVICES RENDERED THROUGH 10/31/13 :

MATTER SUMMARY OF TIME BILLED BY TASK :

		<u>HOURS</u>	<u>VALUE</u>
0002	General Case Administration	16.00	\$4,178.00
0003	Akin Gump Fee Application/Monthly Billing Reports	33.50	\$14,220.50
0004	Analysis of Other Professionals Fee Applications/Reports	6.30	\$2,799.00
0006	Retention of Professionals	5.90	\$3,261.50
0008	Court Hearings	32.80	\$16,875.00
0009	Financial Reports and Analysis	2.20	\$1,098.00
0011	Executory Contracts/License Agreements	4.70	\$3,137.50
0012	General Claims Analysis/Claims Objections	63.80	\$39,049.00
0022	Plan/Disclosure Statement/Solicitation and Related Documentation	92.30	\$56,420.00
0024	Sale Transaction/Stock Transaction/Business Liquidations (Including)	2.80	\$1,542.00
0025	Travel Time	3.75	\$3,131.25
	TOTAL	<u>264.05</u>	<u>\$145,711.75</u>

ATARI, INC.

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November 20, 2013

<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
10/01/13	DKB	0002 Review case docket (.2); update team outlook calendar (.3); confer with attorney re status (.1); review and update transcripts file (.6).	1.20
10/01/13	KGM	0002 Conference with D. Krasa-Berstell re: case calendar and related issues.	0.20
10/02/13	DKB	0002 Review case docket (.2); update case calendar (.7); review and update team outlook calendar (.4); review and organize pleadings for attorneys (.5).	1.80
10/04/13	KGM	0002 Correspondence with S. Alberino re: status updates.	0.10
10/07/13	DKB	0002 Review case docket (.2); prepare updates for calendar (.3); review and organize pleadings for attorneys (.2).	0.70
10/16/13	DKB	0002 Review case docket (.2); prepare updates for case calendar (.5); review and organize pleadings for attorneys (.6).	1.30
10/17/13	DKB	0002 Review case docket (.2); review and organize pleadings for attorneys (.7); confer with attorney re status (.1).	1.00
10/17/13	KGM	0002 Call with A. Velinsky re: various case-related matters.	0.30
10/18/13	DKB	0002 Review case docket (.2); prepare updates for case calendar (.6); update team outlook calendar (.6); review and organize pleadings for attorneys (1.0); prepare additional materials for attorneys (.8).	3.20
10/25/13	TS	0002 Coordinate service of filings with BMC (.2); file hearing agenda (.3); prepare service copy of same (.1).	0.60
10/29/13	DKB	0002 Review case docket (.2); prepare calendar updates (.8); update team outlook calendar (1.0); confer with attorney re status (.1).	2.10
10/30/13	DKB	0002 Review case docket (.2); update team outlook calendar (.5); review and organize pleadings for attorneys (1.1); confer with attorney re status (.1).	1.90
10/31/13	DKB	0002 Review case docket (.2); prepare updates for case calendar (.4); update team outlook calendar (.3); review and organize pleadings for attorneys (.7).	1.60
10/01/13	ECS	0003 Correspondence with J. Sharp regarding second interim fee application.	0.20
10/01/13	JSS	0003 Begin draft of second interim fee application (2.6, .6).	3.20
10/02/13	ECS	0003 Review September prebill.	0.30
10/02/13	JSS	0003 Continue draft of second interim fee application (1.8); send email to P. Sprofera re same (0.1); discuss fee application with E. Seitz (0.2).	2.10
10/04/13	ECS	0003 Review September prebill.	0.30
10/04/13	KGM	0003 Correspondence with Company re: Akin fees.	0.10
10/09/13	ECS	0003 Review September prebill.	0.40
10/11/13	PJS	0003 Review and prepare documents re fee application.	3.70
10/11/13	KGM	0003 Review Akin prebill.	0.50
10/15/13	KGM	0003 Review Akin prebill.	1.50
10/15/13	JSS	0003 Draft second interim fee application.	4.20
10/16/13	KGM	0003 Review Akin prebill.	0.50
10/16/13	JSS	0003 Continue draft of second interim fee application (3.6); revise same (1.9).	5.50
10/17/13	ECS	0003 Review second interim fee application (0.7); correspondence with J. Sharp regarding same (0.2).	0.90
10/17/13	KGM	0003 Review September prebill.	0.30
10/17/13	JSS	0003 Revise Akin Gump Second Interim Fee Application (3.3); discuss same with E. Seitz (0.2).	3.50
10/18/13	ECS	0003 Review/revise Akin Gump second interim fee application.	1.00
10/18/13	JSS	0003 Revise and finalize second Akin Gump interim fee application (2.9); send same to E. Seitz (0.1).	3.00
10/21/13	ECS	0003 Prepare October fee statement (0.3); correspondence with K. Manoukian, J. Sharp, P. Sprofera regarding same (0.2).	0.50
10/21/13	KGM	0003 Correspondence with S. Alberino re: Akin fee statement.	0.10
10/21/13	JSS	0003 Send second Akin Gump interim fee application to K. Manoukian.	0.10
10/22/13	TS	0003 Finalize Akin September fee statement (.3); correspondence re filing same (.1); file statement (.2); prepare service copy (.1); coordinate service of same (.1).	0.80

ATARI, INC.

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<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
10/22/13	ECS	0003 Finalize Akin Gump September fee statement.	0.20
10/22/13	KGM	0003 Correspondence with S. Alberino re: Akin prebill (.1); correspondence with E. Seitz re: same (.1); review/finalize same for filing (.2).	0.40
10/31/13	KGM	0003 Correspondence with accounting re: fee payment (.1); correspondence with I. Dizengoff and S. Alberino re: same (.1).	0.20
10/08/13	SLA	0004 Calls re disclosure statement exhibits.	0.40
10/17/13	TS	0004 Prepare and file notice re ordinary course professionals payments (.2); prepare service copy re same (.1).	0.30
10/18/13	ECS	0004 Correspondence with J. Koehler regarding Protiviti September fee statement.	0.10
10/21/13	TS	0004 Prepare and file Protiviti September fee statement (.2); prepare service copy (.1); coordinate service with BMC (.1).	0.40
10/21/13	ECS	0004 Review Protiviti fee statement (0.2); correspondence with J. Koehler regarding same (0.2); correspondence with J. Wu regarding Perella fee statement (0.1).	0.50
10/21/13	KGM	0004 Correspondence with E. Seitz re: Protiviti and Perella fee statements.	0.10
10/21/13	JSS	0004 Review and comment on Marks Paneth monthly fee statement (0.7); correspondence to M. Fosorile re same (0.3).	1.00
10/22/13	BRK	0004 File second monthly fee statement of Marks Paneth & Shron.	0.70
10/23/13	BRK	0004 File Perella monthly fee statement.	0.40
10/23/13	KGM	0004 Correspondence with J. Sharp re: Perella fee statement (.1); correspondence with S. Alberino re: same (.1); call with J. Sharp re: same (.1).	0.30
10/23/13	JSS	0004 Review and comment on Perella monthly fee statement (0.8); coordinate filing and service of same (0.4); call with K. Manoukian re same (0.1).	1.30
10/24/13	KGM	0004 Correspondence with S. Alberino re: status of fee payments.	0.10
10/30/13	KGM	0004 Correspondence with Company re: U.S. Trustee fees (.2); correspondence with U.S. Trustee office re: same (.2).	0.40
10/31/13	KGM	0004 Correspondence with Company re: fee payments (.1); call with K. Keller re: same (.1); correspondence with Cooley re: same (.1).	0.30
10/01/13	ECS	0006 Attention to ordinary course professional matters (0.3); correspondence with K. Keller, K. Manoukian regarding same (0.2).	0.50
10/01/13	KGM	0006 Correspondence with E. Seitz re: ordinary course professionals issues and related matters (.2); correspondence with D. Krasa-Berstell re: same (.2); correspondence with K. Keller re: same (.2).	0.60
10/02/13	TS	0006 Correspondence with E. Seitz and K. Manoukian re ordinary course professionals amendment (.1); prepare and file same (.3); prepare service copies of same and ordinary course professionals declaration (.1); coordinate service of same with BMC (.2).	0.70
10/02/13	ECS	0006 Prepare notice of amendment with respect to ordinary course professionals (1.0); prepare notice of quarterly fees (0.4).	1.40
10/02/13	KGM	0006 Correspondence with E. Seitz re: supplemental ordinary course professionals list (.1); call with A. Velinsky re: same (.1); correspondence with K. Keller re: same (.1); review same (.1); review supplemental affidavit for Olshan (.1); call U.S. Trustee re: amended ordinary course professionals list (.1); review/revise notice of supplemental ordinary course professionals list and related list (.3); coordinate filing of same (.1); conference with M. Fox re: Olshan supplemental affidavit (.2); review same (.1).	1.30
10/04/13	ECS	0006 Finalize notice of payments to ordinary course professionals.	0.30
10/04/13	KGM	0006 Correspondence with E. Seitz re ordinary course professionals report.	0.10
10/17/13	ECS	0006 Correspondence with K. Manoukian regarding notice of ordinary course professionals payments.	0.20
10/17/13	KGM	0006 Correspondence with paraprofessionals re: filing ordinary course professionals report (.1); call with U.S. Trustee office re: same (.2); call with K. Keller re: same (.1); finalize ordinary course professionals report for filing (.2); review filed version and circulate same to relevant parties	0.80

ATARI, INC.

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<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
		(.2).	
10/15/13	DKB	0008 Confer with K. Manoukian re status conference (.1); prepare agenda therefor (.5); review and organize pleadings for attorneys (.6).	1.20
10/15/13	KGM	0008 Call chambers re: hearing dates and related issues (.1); email D. Krasa-Berstell re: same (.1).	0.20
10/17/13	DKB	0008 Confer with K. Manoukian re preparation for hearing (.2); draft hearing agenda (.7); confer with attorney re status (.1).	1.00
10/17/13	KGM	0008 Correspondence with D. Krasa-Berstell re: agenda and hearing related matters for 10/29 hearing.	0.20
10/18/13	DKB	0008 Revise draft hearing agenda (.3); confer with attorney re status (.1).	0.40
10/18/13	KGM	0008 Correspondence with D. Krasa-Berstell re: 10/29 hearing.	0.20
10/21/13	KGM	0008 Correspondence with D. Krasa-Berstell re 10/29 hearing.	0.20
10/22/13	KGM	0008 Correspondence with J. Watters re: 10/29 hearing agenda.	0.10
10/25/13	TS	0008 Research docket and prepare hearing agenda re motion on disclosure statement (.6); research re chambers guidelines for disclosure statement hearings (.4).	1.00
10/25/13	KGM	0008 Review/revise agenda for 10/29 hearing.	0.40
10/27/13	ECS	0008 Correspondence with K. Manoukian regarding disclosure statement hearing.	0.20
10/27/13	KGM	0008 Prepare for disclosure statement hearing.	3.70
10/28/13	SLA	0008 Calls re disclosure statement hearing prep (.4,.4); prepare for disclosure statement hearing (0.2).	1.00
10/28/13	DKB	0008 Confer with K. Manoukian re preparation for hearing to approve disclosure statement (.3); review and prepare draft order (.6); revise the above in accordance with attorney's instructions (.5); prepare hearing materials for chambers (2.0); prepare hearing notebooks for attorneys (1.5); prepare additional materials for hearing (2.5); review and prepare soft copies of the order (.5); confer with attorneys re status (.2).	8.10
10/28/13	ECS	0008 Draft script for disclosure statement hearing (1.8); correspondence with K. Manoukain regarding same (0.2).	2.00
10/28/13	KGM	0008 Conferences with D. Krasa-Berstell re: 10/29 hearing related matters (.8); call with chambers re: same (.1); call with S. Alberino re: hearing (.2); prepare for same (3.0); conferences with D. Krasa-Berstell re: hearing binders and related matters (.3); review same (1.0); correspondence with J. Cho re: same (.3); call with G. Davis re: same (.3); calls with K. Keller re: same (.3); correspondence and calls with A. Schouder re: same (.8); call with R. Morrissey re: same (.2); review/finalize disclosure statement order and related documents (1.5).	8.80
10/28/13	JKL	0008 Prepare binder for upcoming hearing.	0.70
10/29/13	SLA	0008 Attend disclosure statement hearing (1.0); correspondence with board re hearing and next steps (.4).	1.40
10/29/13	KGM	0008 Prepare for disclosure statement hearing (.5); participate in same (.6); post-hearing discussions with key stakeholders (.3); call with K. Keller re: update of same (.4); call with D. Krasa-Berstell re: upcoming hearing dates and related issues (.2).	2.00
10/04/13	KGM	0009 Correspondence with various professionals re: fees for monthly operating report (.1); correspondence with Company re: same (.2).	0.30
10/15/13	DKB	0009 Confer with K. Manoukian re filing of monthly operating report (.1); prepare document to be efiled (.2); effect the above (.2); prepare document for service (.2); effect the above (.1); confer with attorney re status (.1).	0.90
10/15/13	KGM	0009 Correspondence with T. Shallbetter re: September monthly operating report (.3); review same (.2); coordinate filing of same (.2).	0.70
10/29/13	KGM	0009 Correspondence with Company re: U.S. Trustee quarterly fees (.2); correspondence to U.S. Trustee re: same (.1).	0.30
10/01/13	ECS	0011 Correspondence with L. Gartin regarding equipment leases.	0.20
10/07/13	KGM	0011 Correspondence with licensee counsel (.1); email K. Keller re: same (.1).	0.20

ATARI, INC.

Invoice Number: 1512479

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November 20, 2013

<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
10/08/13	KGM	0011 Review correspondence from contract counterparty.	0.10
10/09/13	KGM	0011 Correspondence with K. Keller re: status of certain executory contracts.	0.10
10/10/13	KGM	0011 Correspondence with K. Keller re: licensing issue (.1); call re: same (.3).	0.40
10/21/13	KGM	0011 Call with K. Keller re: various licensing issues.	0.80
10/22/13	KGM	0011 Review/revise Frontier agreement (1.9); calls with K. Keller re: same and related issues (.5); correspondence with I. Dizengoff re: RCT contract (.2); call with K. Keller re: same (.2).	2.80
10/30/13	KGM	0011 Respond to inquiry from creditor re: executory contract assumption.	0.10
10/01/13	SLA	0012 Calls with plan sponsor re claim issues.	0.50
10/01/13	KGM	0012 Draft email to S. Alberino re: claim settlements and related issues (.3); email E. Seitz re: claimant inquiry (.1); call with K. Keller re: claims reconciliation status and related issues (.7); email A. Velinski re: same (.1).	1.20
10/02/13	SLA	0012 Calls with plan sponsor, K. Manoukian re claim issues.	0.50
10/02/13	KGM	0012 Call with Interplay's counsel re: claims and related issues (.3); call with K. Keller re: same (.3); call with Olshan and K. Keller re: same (.5); call with A. Velinsky re: status of claims reconciliation process and related issues (.4); call with S. Alberino re: Interplay's claim and related issues (.3); draft email to ICM re: status of claim (.1); call with K. Keller re: follow-up discussions re: claims reconciliation process (.1); call with M. Fox re: Interplay claims and related issues (.4); follow-up email to K. Keller re: same (.1).	2.50
10/03/13	SLA	0012 Calls re claim issues.	0.50
10/03/13	KGM	0012 Review claim update summary and revise same for distribution (0.3); call with S. Alberino re same (0.2).	0.50
10/04/13	SLA	0012 Call re Interplay claim.	0.30
10/04/13	KGM	0012 Correspondence with K. Keller re: status of various claims (.2); call with S. Alberino, M. Fox re: Interplay claim (.3); call with K. Keller re: same (.2).	0.70
10/07/13	SLA	0012 Calls with sponsor re claim objections.	0.30
10/07/13	KGM	0012 Correspondence with Company re: claims (.1); review email from BMC re: same (.1).	0.20
10/08/13	SLA	0012 Calls re claim issues (.3); calls re claim transfers (.3).	0.60
10/08/13	KGM	0012 Review certain claim transfer agreements (.2); circulate same to Company and claims agent (.1); correspondence with claims agent re: same (.1); call with J. Cho re: claim process (.2); call with K. Keller re: claims reconciliation status (.4).	1.00
10/09/13	SLA	0012 Calls re Interplay claim.	0.30
10/09/13	ECS	0012 Attention to correspondence from J. Sharp, K. Manoukian regarding claims reconciliation.	0.20
10/09/13	KGM	0012 Correspondence with K. Keller re: Interplay claims (.3); correspondence with S. Alberino re: same (.1); draft email to team re: preparing claims procedures motion (.1).	0.50
10/09/13	JSS	0012 Review of filed proofs of claim to verify matches to scheduled claims (1.3); email to K. Manoukian re same (0.1).	1.40
10/10/13	KGM	0012 Review/comment on claim settlement document (1.0); call with K. Keller re: same and related issues (.8); correspondence with Olshan re: claim settlement (.1); call with K. Keller re: additional claim issues (.1); follow-up correspondence re: Tenor claim (.2).	2.20
10/11/13	KGM	0012 Call with Olshan re: Interplay claims (.3); correspondence with S. Alberino re: same (.1); review/revise stipulation re: certain claims (.7); correspondence with Olshan re: Interplay (.2); correspondence with Tenor's counsel (.2); provide update re: same to K. Keller (.1).	1.60
10/13/13	JSS	0012 Draft motion to establish claim settlement procedures and permit omnibus claim objections on additional grounds.	0.90
10/14/13	JSS	0012 Continue draft of motion to establish claim settlement procedures and permit omnibus objections on additional grounds (1.0); revise same	1.90



ATARI, INC.

Invoice Number: 1512479

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November 20, 2013

<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
		(0.8); send same to K. Manoukian (0.1).	
10/14/13	JSS	0012 Review claims for classification and voting.	0.20
10/15/13	SLA	0012 Calls re claims issues (.2, .3); calls re Tenor claim (.4, .2).	1.10
10/15/13	KGM	0012 Correspondence with Olshan re: Interplay claims (.3); correspondence with J. Sharp re: certain claims (.1); correspondence with K. Keller re: same (.2).	0.60
10/15/13	KGM	0012 Review letters to employees re: claims withdrawal (.1); correspondence with K. Keller re: employee claims (.2).	0.30
10/16/13	SLA	0012 Calls re claims issues (.3, .1); calls re Interplay claim (.2, .2).	0.80
10/16/13	KGM	0012 Call with Tenor's counsel re: claims (.2); review correspondence re: Interplay claims (.2); review/comment on stipulation for same (.5).	0.90
10/16/13	KGM	0012 Call with K. Keller re: employee claims (.5); review revised employee claim withdrawal letter (.1); email K. Keller re: same (.1); review letter to employees re: claims withdrawal (.1).	0.80
10/17/13	SLA	0012 Review liquidation analysis (.2, .2); calls re claims issues (.2, .3).	0.90
10/17/13	KGM	0012 Correspondence with Olshan re: Interplay claim issue (.2); review/revise stipulation re: same (1.2); correspondence with S. Alberino re: same (.2); call with Interplay counsel re: same and related issues (.2); correspondence re: same (.1); call with S. Alberino re: same and Tenor claims (.2); email K. Keller re: status of claim settlements (.1).	2.20
10/18/13	DKB	0012 Confer with K. Manoukian re filing of Interplay stipulation (.1); prepare document to be efiled (.2); effect the above (.2); prepare the above for service (.2); confer with attorney re status (.1).	0.80
10/18/13	KGM	0012 Call with Interplay's counsel re: claims (.2); correspondence with Olshan re: same (.1); review/finalize stipulation for filing (.5); coordinate filing of same (.2); correspondence with BMC team re: service of same and related issues (.3).	1.30
10/21/13	KGM	0012 Review/revise claims procedures motion (1.2); correspondence with J. Sharp re: same (.2).	1.40
10/21/13	JSS	0012 Call with K. Manoukian re claim procedures and omnibus objection motion (0.3); research re same (1.0).	1.30
10/22/13	SLA	0012 Attention to claim issues.	0.50
10/22/13	KGM	0012 Call with J. Sharp re: claims procedures motion (.3); review precedents of stipulations resolving claims (.2); correspondence with J. Sharp re: same (.1); email J. Nadrich re: same (.1); call J. Sharp re: same (.2); call chambers re: same (.2); draft email to S. Alberino re: claims transfer issue (.1); review and revise claims procedures motion (3.1); call with Olshan re: claim stipulations (.2); correspondence to Olshan re: same (.1); email K. Keller re: same (.1).	4.70
10/22/13	JSS	0012 Revise claim procedures and omnibus objection motion (1.8); send same to K. Manoukian (0.1); research re 9019 settlement procedures motions (2.1); multiple calls with K. Manoukian re same (0.6).	4.90
10/23/13	KGM	0012 Call with K. Keller re: employer claims and related issues.	0.40
10/23/13	KGM	0012 Review stipulations with various claimants (.2; .3; .5 ); call with U.S. Trustee re: same (.3); call with Cooley re: same (.3); circulate same to U.S. Trustee and Cooley (.2); call with K. Keller re: claims resolution status (.3); correspondence with S. Alberino re: claims transfer issue (.1); email BMC re: same (.1).	2.40
10/24/13	KGM	0012 Review correspondence re: claim stipulations (.2); calls with K. Keller re: various claims (.5); call with Olshan re: same (.3); calls with claimant counsel re: status of resolution and related issues (.7); review email re: Tenor claim (.1); correspondence with S. Alberino re: Frontier claim (.1); calls and correspondence with K. Keller re: status update on claim settlements (.3).	2.20
10/25/13	SLA	0012 Review claims procedure motion.	0.50
10/25/13	TS	0012 Prepare and file notice of presentment and stipulation re Gibson claim (.3); prepare service copy (.1); coordinate service with BMC (.1).	0.50

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<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
10/25/13	KGM	0012 Correspondence with Olshan re: claim settlements (.2); revise same (.6); call and correspondence with K. Keller re: same (.4); correspondence with S. Alberino re: certain claims (.2); calls with J. Cho re: same (.4); call with K. Keller re: Frontier claim (.2); calls with Frontier's counsel re: same (.3); call with K. Keller re: Frontier (.2); review/revise claims procedures motion (.3); finalize Gibson stipulation in prep for filing (.4); coordinate filing and service of same (.2); circulate same to counterparties (.1).	3.50
10/25/13	JSS	0012 Edit and revise omnibus claim objection and settlement procedures motion (0.6); send same to K. Manoukian (0.1);	0.70
10/28/13	KGM	0012 Correspondence with Frontier counsel re: claims resolution (.1); correspondence with K. Keller re: same (.1); call with K. Keller re: same and related issues (.4); call with J. Nadrich re: claim objections (.4); correspondence with Bracewell re: claims issues (.2); correspondence with Company re: same (.2); correspondence with S. Alberino re: same (.1); calls with K. Keller re: claims issues (.4); correspondence with Olshan re: same (.1); correspondence with Company re: status of claims pool (.3); multiple calls with K. Keller re: certain claim settlements and related issues (.5); multiple calls with A. Schouder re: same (.6); correspondence with Alberino re: same (.2); calls with claimant re: same (.2); correspondence with Olshan re: same (.3); calls with A&O re: same (.5).	4.60
10/29/13	DKB	0012 Confer with K. Manoukian re filing of stipulation re Storm City claims (.2); review and prepare document for filing (.2); effect the above (.2); prepare document for service (.2); confer with attorney re status (.1).	0.90
10/29/13	KGM	0012 Call with K. Keller re: claim settlements (.2); call with K. Keller and M. Fox re: same (.3); review/respond to correspondence re: same (.2); follow-up re: claims procedures motion (.1); review finalized stipulation and notice of presentment re: claim settlement (.4); correspondence with K. Keller re: ICM (.1).	1.30
10/30/13	DKB	0012 Prepare presentment materials for court (.8); confer with attorney re status (.1).	0.90
10/30/13	KGM	0012 Review Olshan email re: claim resolutions (.1); draft response to same (.2); correspondence re: Interplay claim settlement (.1); email BMC re: status of stipulations (.1); correspondence with team re: claims transfer issue (.1); email T. Shallbetter re: claims status (.1); email stakeholders re: claims procedures motion (.1); email BMC re: same (.1).	0.90
10/30/13	JSS	0012 Review CDV claim transfer documents received from BMC (0.2); correspondence with E. Seitz re same (0.1).	0.30
10/31/13	SLA	0012 Attention to claims issues.	0.50
10/31/13	DKB	0012 Review presentment materials (.5); confer with attorney re status (.1).	0.60
10/31/13	KGM	0012 Correspondence with J. Sharp re: claims procedures motion (.3); call with chambers re: hearing date for same (.1); correspondence with S. Alberino re: same (.1); correspondence with key stakeholders re: same (.1); correspondence with E. Seitz re: finalizing same (.1).	0.70
10/31/13	JSS	0012 Research re notice of claim settlement procedures motion (1.0); multiple correspondence to K. Manoukian re same (0.8); revise motion (0.5); arrange for service of filed version of same motion (0.1).	2.40
10/01/13	SLA	0022 Calls re liquidation analysis.	0.70
10/01/13	KGM	0022 Correspondence with Protiviti re: liquidation analysis (.1); correspondence with S. Alberino re: same (.1); call between Akin and Protiviti re: same (.2; .6).	1.00
10/02/13	ECS	0022 Call with K. Manoukian re solicitation materials.	0.20
10/02/13	KGM	0022 Call with E. Seitz re: plan related issues (.2); correspondence with J. Sharp re: same (.1); correspondence with S. Alberino re: same (.2); follow-up with Company and Sponsor re: status of financial projections (.1); review updated liquidation analysis and comment on same (1.4);	2.10

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<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
		call with Protiviti re: same (.1).	
10/03/13	KGM	0022 Review comment on liquidation analysis (.5); correspondence with J. Koehler re: same (.3); correspondence with S. Alberino re: same (.1).	0.90
10/03/13	JSS	0022 Review of classification of claims for plan solicitation.	1.40
10/04/13	SLA	0022 Calls re disclosure statement exhibits.	0.40
10/04/13	ECS	0022 Attention to correspondence from J. Sharp regarding solicitation matrix.	0.20
10/04/13	KGM	0022 Correspondence with J. Sharp re: solicitation/voting matters (.4); correspondence with G. Davis re: same (.2); correspondence and call with J. Koehler re: same (.4); correspondence with J. Cho re: same (.3).	1.30
10/04/13	JSS	0022 Review of classification of claims for plan solicitation (3.0); call with V. Bakhshian at BMC re same (0.6); email to K. Manoukian re update on same call (0.1, 0.3).	4.00
10/05/13	KGM	0022 Call with G. Davis re: voting issues (.5); correspondence with J. Cho re: same (.3); research re: same (.5).	1.30
10/07/13	ISD	0022 Correspondence with S. Alberino re: update on disclosure statement issues and administrative claims.	0.50
10/07/13	SLA	0022 Calls re disclosure statement exhibits (.3); review same (.5).	0.80
10/07/13	KGM	0022 Correspondence with Company re: solicitation/voting matters (.2); correspondence with G. Davis re: same (.2); email J. Cho re: same (.1); correspondence with S. Alberino re: same and related issues (.1); correspondence with J. Sharp re: same (.1); call with U.S. Trustee office re: disclosure statement and related matters (.1); multiple exchanges with J. Cho re: plan related issues and voting (.3); correspondence with S. Alberino re: plan issues (.3); correspondence with Protiviti re: financial projections for disclosure statement/plan (.2); email K. Keller re: certain voting issues (.1); email BMC re: same (.1).	1.80
10/08/13	KGM	0022 Correspondence with S. Alberino re: liquidation analysis (.1); call with A. Schouder re: ballots and related issues (.1); review solicitation schedules prepared by BMC (.1).	0.30
10/09/13	SLA	0022 Calls re disclosure statement exhibits.	0.40
10/09/13	KGM	0022 Correspondence with S. Alberino re: liquidation analysis (.1); email G. Davis re: same and related issues (.1); email A. Schouder re: ballot (.1); email J. Sharp re: solicitation materials (.1); review financial projections and liquidation analysis and distribute same to relevant parties (.2); review solicitation schedule and comment on same (.1); correspondence with S. Alberino re: projections (.1); email Protiviti and Company re: solicitation schedules (.1).	0.90
10/10/13	ECS	0022 Conference call regarding solicitation (1.5); draft email to client regarding plan process deliverables (1.0).	2.50
10/10/13	KGM	0022 Call with Akin team re: solicitation procedures, plan and related issues (1.5); correspondence with E. Seitz re: same (.2); follow-up correspondence re: financial projections/liquidation analysis (.2).	1.90
10/10/13	JSS	0022 Participate in call re claims reconciliation for chapter 11 plan solicitation with K. Manoukian, E. Seitz and Protiviti (1.5); prepare for same (0.4).	1.90
10/11/13	SLA	0022 Calls re liquidation analysis (.3); calls re disclosure statement exhibits (.4).	0.70
10/11/13	ECS	0022 Prepare notice of filing of disclosure statement exhibits (0.8); correspondence with K. Manoukian, J. Sharp regarding same (0.2).	1.00
10/11/13	KGM	0022 Review classification/solicitation report (.2); call and correspondence with Bracewell re: plan related issues (.3); email BMC re: Alden ballot (.1); correspondence with Sponsor re: same (.1); correspondence with J. Sharp re: same (.1); correspondence with J. Cho re: solicitation/voting issues (.1); correspondence with S. Alberino re: plan related issues (.2); circulate projections/analysis to UCC (.1).	1.20
10/14/13	KGM	0022 Correspondence with Company re: solicitation materials and related issues (.4); correspondence with BMC re: same (.2); correspondence with Akin team re: same (.3); correspondence with A. Velinsky re:	1.10



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<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
10/15/13	ISD	0022 liquidation analysis (.1); correspondence with Protiviti re: same (.1). Office conference with S. Alberino re: update on disclosure statement issues and administrative claims.	0.40
10/15/13	SLA	0022 Meeting with I. Dizengoff regarding disclosure statement issues.	0.40
10/15/13	ECS	0022 Correspondence with K. Manoukian regarding plan-related deadlines.	0.20
10/15/13	KGM	0022 Correspondence with J. Sharp re: plan class report and related issues (.1); email BMC re: solicitation issues (.1); correspondence with Sponsor and Company re: call to discuss same and related issues (.1); arrange for same (.1); call with Akin, Protiviti, Company and Sponsor re: plan related issues/claims reconciliation update and related matters (.7); research re: certain claims and draft email to BMC re: further revisions to plan class report (.3); correspondence with J. Cho re: S.A. ballot (.2); review UCC plan support letter (.1); circulate same (.1).	1.70
10/15/13	JSS	0022 Review claims for matching to scheduled claims for chapter 11 plan solicitation (0.6); send email to K. Manoukian re same (0.2).	0.80
10/16/13	SLA	0022 Review liquidation analysis.	0.50
10/16/13	ECS	0022 Finalize email regarding plan confirmation milestones, deadlines.	0.40
10/16/13	KGM	0022 Call with Cooley and Protiviti re: liquidation analysis (.3); correspondence with S. Alberino re: same (.1); review disclosure statement and draft detailed email to S. Alberino re: certain plan related matters (.5); calls with J. Cho re: disclosure statement (.4); call with G. Davis re: revised liquidation analysis (.3); attention to other plan/solicitation related issues (.7); correspondence with S. Alberino re: plan related issues/liquidation analysis (.4); review revised draft of same (.2).	2.90
10/17/13	KGM	0022 Calls with A. Velinsky re: disclosure statement and plan issues (.3); call with Protiviti re: same (.2); correspondence with S. Alberino re: same (.1); multiple calls with Protiviti re: liquidation analysis (.6); review revised draft of same (.3); provide comments to same to Protiviti (.3).	1.80
10/18/13	SLA	0022 Attend to disclosure statement exhibit issues.	0.70
10/18/13	TS	0022 Correspondence with E. Seitz re filing exhibits to disclosure statement (.2); finalize same (.6); file same (.2); prepare service copy (.1); coordinate service of same (.1).	1.20
10/18/13	ECS	0022 Finalize and file supplements to disclosure statement (1.9); correspondence with K. Manoukian, J. Sharp regarding same (0.8).	2.70
10/18/13	KGM	0022 Review final drafts of disclosure statement exhibits (1.2); circulate same to relevant parties for review/sign-off (.2); correspondence with UCC counsel re: same (.1); correspondence with Akin team re: filing/service of same (.2); review notice of filing of exhibits to the disclosure statement (.5); draft response to UCC counsel re: liquidation analysis and related issues (.3); multiple conferences with UCC counsel re: same and related issues (.5); correspondence with J. Cohen re: same (.1); correspondence with S. Alberino re: same (.1); calls/correspondence with Protiviti re: revisions to same (.4); call with A. Schouder re: same (.3); email Company, Sponsor and other stakeholders re: various iterations of same and updates re: discussions with UCC re: same (.3); further review same (.3); multiple correspondence with E. Seitz and J. Sharp re: finalizing disclosure statement exhibits and related issues (1.0); review finalized versions of same (.3); coordinate filing of same with team (.3).	6.10
10/18/13	JSS	0022 Review plan supplement (0.8); call with Protiviti re liquidation analysis (1.0); multiple correspondence and calls with K. Manoukian and E. Seitz re same (0.5).	2.30
10/20/13	KGM	0022 Review correspondence re: disclosure statement objection deadline and related issue.	0.20
10/21/13	KGM	0022 Correspondence with S. Alberino re: disclosure statement objection deadline (.1); extend same for certain party (.1); research re:	0.90

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<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
		tabulation/solicitation issues raised by BMC and respond to inquiries re: same (.5); correspondence with BMC re: claims transfer issues (.2).	
10/22/13	SLA	0022 Attend to disclosure statement amendments.	0.70
10/22/13	KGM	0022 Conference and call with K. Keller re: disclosure statement (.7); correspondence with Frontier's counsel re: same (.1); correspondence with S. Alberino re: same (.2); call with creditor re: disclosure statement notice and related issues (.1); email BMC re: same (.1); draft email to relevant parties re: disclosure statement objection deadline (.1); correspondence with Protiviti re: conf. hearing (.1).	1.40
10/22/13	JSS	0022 Research re affidavit of service for plan supplement (0.1); email to K. Manoukian re same (0.1).	0.20
10/23/13	SLA	0022 Attend to term sheet and correspondence related thereto (0.3); calls with clients re same (0.1); attend to restructuring issues (0.9).	1.30
10/23/13	KGM	0022 Review disclosure statement precedents for proposed revisions (1.0); correspondence with S. Alberino re: amendments to disclosure statement and plan and related issues (.3); review/prepare issues list (.5); call with K. Keller re: plan related issues (.3).	2.10
10/24/13	KGM	0022 Call with J. Cho re: plan related issues (.7); call Frontier counsel re: disclosure statement (.1); review/revise disclosure statement (3.2); calls with J. Cho re: same and related issues (.5); call U.S. Trustee re: plan issues (.1); call with Protiviti re: disclosure statement amendment (.2); review comments to same (.5); correspondence with J. Cho re: disclosure statement and plan related issues (.3); correspondence with S. Alberino re: same (.1); review A&O's comments (.3); further revise disclosure statement based on same (.4); circulate same to S. Alberino (.1); draft email to key parties re: amendment and related issues (.1); email J. Sharp re: solicitation materials (.1); draft update email to S. Alberino (.1).	6.80
10/25/13	SLA	0022 Review disclosure statement amendments (.5, .3); calls re same (.3, .3).	1.40
10/25/13	TS	0022 Confer with K. Manoukian re filing disclosure statement (.1); prepare amended disclosure statement for ECF filing (.5); file same (.4); prepare service copy (.2); coordinate service with BMC (.2).	1.40
10/25/13	KGM	0022 Correspondence with S. Alberino re: plan amendments and related issues (.4); call with K. Keller re: same (.3); calls with counsel to Frontier re: same (.3); correspondence with various stakeholder parties re: same (.2); correspondence with Akin team re: same (.3); correspondence with J. Cho re: same (.2); conference with U.S. Trustee re: plan issues (.2); draft email to G. Davis re: plan/disclosure statement amendments and prepare signature pages for same (.4); revise plan (.4); finalize amended disclosure statement (.3); finalize plan documents for filing (2.9); call with K. Keller re: same (.2); correspondence with S. Alberino re: same (.1); coordinate service of same (.3); circulate same to relevant parties (.2).	6.70
10/25/13	JSS	0022 Draft notice of filing amended disclosure statement and plan (1.2); revise same (0.4).	1.60
10/26/13	TS	0022 Research disclosure statement hearing transcripts for K. Manoukian.	1.50
10/28/13	SLA	0022 Calls re solicitation procedures.	0.30
10/28/13	KGM	0022 Call with J. Cho re: plan/disclosure statement related issues (.8); call with J. Cho and A. Schoulder re: same (.4); review plan and disclosure statement to incorporate additional comments (1.0); multiple calls/correspondence with J. Cho re: plan amendments (.3); email with UCC re: same (.2); correspondence with S. Alberino re: same (.2); calls with U.S. Trustee re: same (.2).	3.10
10/28/13	JSS	0022 Revise plan confirmation publication notice (0.2); multiple correspondence to A. Levin re same (0.2).	0.40
10/29/13	DKB	0022 Review disclosure statement order (.2); prepare list of dates re confirmation process (.6); confer with attorneys re above (.2); work on	1.40

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<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
10/29/13	ECS	0022 logistics thereof (.3); confer with K. Manoukian re status (.1). Prepare for plan solicitation (.6); correspondence with K. Manoukian regarding same (.2).	0.80
10/29/13	KGM	0022 Correspondence re: solicitation packages (.2); coordinate call for same (.1); circulate disclosure statement order (.1); review confirmation hearing notice for publication (.5); correspondence with D. Krasa-Berstell re: solicitation materials (.1); review/finalize annexes to disclosure statement for solicitation packages (1.2); email J. Cho re: next steps (.1); call with BMC re: solicitation and related issues (1.0); call with BMC re: further solicitation procedures questions (.2); review final documents to be included in package (.7); correspondence with BMC re: same (.2); circulate disclosure statement order (.1).	4.50
10/29/13	JSS	0022 Participate in call with BMC re solicitation.	1.00
10/31/13	SLA	0022 Calls re solicitation issues.	0.50
10/31/13	ECS	0022 Conference with K. Manoukian, J. Cho regarding plan confirmation deliverables (0.6); correspondence with BMC regarding solicitation related issues (1.0); review/revise solicitation correspondence (0.6); correspondence with K. Keller regarding contracts to be assumed (0.2); correspondence with A. Velinsky regarding committee designee (0.1).	2.50
10/31/13	KGM	0022 Call with J. Cho and E. Seitz re: confirmation hearing and related issues (.6); correspondence with S. Alberino re: same (.1).	0.70
10/31/13	JSS	0022 Correspondence with K. Manoukian (0.1), Miller Advertising (0.1) and Atari (0.1) re publication notice of confirmation hearing.	0.30
10/01/13	RRG	0024 Calls from various buyers of assets re contracts (1.4); research re: issues re: same (1.0).	2.40
10/08/13	KGM	0024 Call with R. Gadhia re: certain asset sales (.3); follow-up with K. Keller re: same (.1).	0.40
10/29/13	SLA	0025 Travel to NYC for disclosure statement hearing (3.0); return travel (3.0). (Actual time - 6.0)	3.00
10/29/13	KGM	0025 Travel to/from disclosure statement hearing. (Actual time - 1.5)	0.75
Total Hours			264.05

## TIMEKEEPER TIME SUMMARY:

<u>Timekeeper</u>	<u>Hours</u>		<u>Rate</u>		<u>Value</u>
I S DIZENGOFF	0.90	at	\$1100.00	=	\$990.00
S L ALBERINO	21.90	at	\$875.00	=	\$19,162.50
E C SEITZ	19.90	at	\$500.00	=	\$9,950.00
R R GADHIA	2.40	at	\$530.00	=	\$1,272.00
K G MANOUKIAN	122.25	at	\$675.00	=	\$82,518.75
J S SHARP	51.80	at	\$400.00	=	\$20,720.00
P J SPROFERA	3.70	at	\$285.00	=	\$1,054.50
B R KEMP	1.10	at	\$225.00	=	\$247.50
T SOUTHWELL	8.40	at	\$245.00	=	\$2,058.00
D KRASA-BERSTELL	31.00	at	\$245.00	=	\$7,595.00
J K LEWIS	0.70	at	\$205.00	=	\$143.50

Current Fees

\$145,711.75

## FOR COSTS ADVANCED AND EXPENSES INCURRED:

Computerized Legal Research - Other	\$234.40
Courier Service/Messenger Service- Off	\$44.25

ATARI, INC.

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Site		
Document Retrieval	\$753.10	
Duplication - In House	\$482.30	
Meals - Business	\$21.71	
Meals (100%)	\$100.00	
Audio and Web Conference Services	\$10.46	
Travel - Airfare	\$1,245.80	
Travel - Ground Transportation	\$354.36	
Current Expenses		<hr/> \$3,246.38
<b>Total Amount of This Invoice</b>		<b>\$148,958.13</b>

**REMITTANCE COPY**

**Return with Payment**

ATARI, INC.  
ATTN: KRISTEN KELLER  
EVP AND GENERAL COUNSEL  
417 FIFTH AVENUE  
NEW YORK, NY 10016

Invoice Number 1512479  
Invoice Date 11/20/13  
Client Number 691767  
Matter Number 0001

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FED I.D. NO. 75-1338644

If sending remittance via Postal Mail  
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**AKIN GUMP STRAUSS HAUER & FELD LLP**

Dept. 7247-6838  
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**AKIN GUMP STRAUSS - 6838**  
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**CITIBANK, NA**  
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Account #: 3044-7604  
ABA# 0210-0008-9  
Ref: 691767/0001, Invoice No. 1512479

(For wires originating outside the US reference Swift ID# CITIUS33)

**Akin Gump**  
Strauss Hauer & Feld LLP

ATARI, INC.  
ATTN: KRISTEN KELLER  
EVP AND GENERAL COUNSEL  
417 FIFTH AVENUE  
NEW YORK, NY 10016

Invoice Number 1517119  
Invoice Date 12/23/13  
Client Number 691767  
Matter Number 0001

Re: RESTRUCTURING ADVICE

FOR PROFESSIONAL SERVICES RENDERED THROUGH 11/30/13 :

MATTER SUMMARY OF TIME BILLED BY TASK :

		<u>HOURS</u>	<u>VALUE</u>
0002	General Case Administration	12.30	\$3,739.50
0003	Akin Gump Fee Application/Monthly Billing Reports	33.00	\$17,144.00
0004	Analysis of Other Professionals Fee Applications/Reports	10.40	\$5,881.50
0005	Review/Preparation of Schedules, Statements	8.80	\$5,808.00
0008	Court Hearings	10.00	\$4,113.00
0009	Financial Reports and Analysis	0.50	\$337.50
0011	Executory Contracts/License Agreements	5.80	\$4,015.00
0012	General Claims Analysis/Claims Objections	21.00	\$12,455.00
0020	Real Estate Issues/Leases	4.00	\$1,860.00
0022	Plan/Disclosure Statement/Solicitation and Related Documentation	126.10	\$75,602.00
0024	Sale Transaction/Stock Transaction/Business Liquidations (Including)	2.10	\$1,127.50
0025	Travel Time	0.75	\$506.25
0027	General Corporate Matters	18.30	\$8,913.00
	TOTAL	<u>253.05</u>	<u>\$141,502.25</u>

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December 23, 2013

<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
11/04/13	DKB	0002 Review case docket (.2); review and organize materials for attorneys (.5); correspondence with K. Manoukian re status (.1).	0.80
11/04/13	KGM	0002 Review correspondence re: case status.	0.50
11/05/13	DKB	0002 Review case docket (.2); review and organize pleadings for attorneys (.5); correspondence with K. Manoukian re status (.1).	0.80
11/06/13	DKB	0002 Review case docket (.2); correspondence with K. Manoukian re status (.1); prepare updates for case calendar (.5); review and organize pleadings and additional materials for attorneys (.7); review and update transcripts file (.5).	2.00
11/07/13	DKB	0002 Review case docket (.2); review upcoming dates (.2); update transcripts file (.5); review and organize pleadings for attorneys (.5); follow up re filed notices of presentment (.3); correspondence with attorney re status (.1).	1.80
11/08/13	TS	0002 Review case docket re agenda updates (.1); correspondence to K. Manoukian re agenda (.1).	0.20
11/11/13	DKB	0002 Correspondence with K. Manoukian re filing of agenda for upcoming hearing (.1); prepare agenda to be filed (.2); effect the filing of same (.2); forward the document for service (.1); review case docket (.3); update case calendar (.7); correspondence with attorneys re status (.1).	1.70
11/11/13	JSS	0002 Review and revise case calendar.	0.20
11/12/13	DKB	0002 Review and update case calendar (.3); update team outlook calendar (.5); correspondence with K. Manoukian re status (.1); review and organize materials for attorneys (.6).	1.50
11/12/13	KGM	0002 Correspondence with D. Krasa-Berstell re: calendar updates and related case management issues.	0.20
11/12/13	JSS	0002 Review and revise case calendar (0.3); multiple communications with Judge Peck's chambers re hearing date for second interim fee applications and status of Interplay and Storm City stipulations (0.2); correspondence to K. Manoukian re same (0.1).	0.60
11/14/13	KGM	0002 Correspondence with K. Keller re: various case related issues.	0.70
11/15/13	DKB	0002 Correspondence with K. Manoukian re filing of monthly operating report (.1); prepare document to be filed (.2); effect the filing of same (.2); distribute courtesy copies (.1); correspondence with attorney re status (.1).	0.70
11/19/13	DKB	0002 Review case docket (.2); update team outlook calendar (.3); correspondence with attorney re status (.1).	0.60
11/04/13	ECS	0003 Review October prebill.	0.50
11/05/13	ECS	0003 Review October prebill.	1.30
11/06/13	ECS	0003 Review October prebill.	0.30
11/07/13	ECS	0003 Review October prebill.	0.80
11/08/13	SLA	0003 Review October prebill.	0.60
11/12/13	KGM	0003 Review Akin's interim fee application (1.1); correspondence with J. Sharp re: same (.2); correspondence with Company re: professional fee payments (.1).	1.40
11/13/13	TS	0003 Assist K. Manoukian with preparation of second interim fee application.	2.50
11/13/13	ECS	0003 Review second interim fee application.	1.60
11/13/13	KGM	0003 Correspondence with team re: interim fee application (.2); review invoices for the second interim period in preparation for the fee application (1.5); conference with J. Sharp re: fee application and related issues (.5); review interim compensation order (.3); review/revise second interim fee application (4.5); correspondence with Company re: professional fees (.1).	7.10
11/13/13	JSS	0003 Revise Akin Gump second interim fee statement (2.8); correspondence to K. Manoukian and E. Seitz re same (0.1, 0.1); correspondence with K. Manoukian re same (0.2).	3.20



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<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
11/14/13	KGM	0003 Review/revised second interim fee application.	2.50
11/14/13	JSS	0003 Research re invoices for exhibit to Akin Gump's Second Interim Fee Statement (0.3); correspondence with L. Jackson re same (0.1); prepare same invoices for filing (0.3); correspondence to K. Manoukian re same (0.1).	0.80
11/15/13	ECS	0003 Correspondence with J. Sharp regarding second interim fee application.	0.20
11/18/13	PJS	0003 Review and prepare documents re fee application.	1.10
11/18/13	SLA	0003 Review Akin Gump second interim fee application.	0.50
11/18/13	TS	0003 Prepare Akin second interim fee application for filing (.2); file same (.3); prepare service copy of same (.1); finalize notice re fee applications (.1); prepare and file same (.3); coordinate service with BMC (.1).	1.10
11/18/13	ECS	0003 Review/revise Akin Gump second interim fee application (0.5); correspondence with J. Sharp regarding same (0.3); correspondence with P. Sprofera regarding October fee statement (0.1).	0.90
11/18/13	KGM	0003 Correspondence with J. Sharp and E. Seitz re: Akin second interim fee application (.3); correspondence with S. Alberino re: same (.1); review October prebill (1.0).	1.40
11/18/13	JSS	0003 Review Akin Gump interim fee application (0.7); prepare exhibits for same (0.6).	1.30
11/19/13	KGM	0003 Review Akin Gump October prebill.	0.30
11/20/13	SLA	0003 Review Akin Gump ninth monthly fee statement.	0.50
11/20/13	DKB	0003 Correspondence with K. Manoukian re filing of monthly fee statements (.1); review Akin Gump fee statement (.5); correspondence with E. Seitz re above (.2); prepare Akin Gump, Perella and Protiviti statements to be filed (.4); effect the filing of same (.3); prepare documents for service (.2); follow up with BMC re above (.1).	1.80
11/20/13	ECS	0003 Review/finalize Akin Gump October fee statement.	0.40
11/20/13	KGM	0003 Correspondence with Akin team re: October fee statement.	0.20
11/20/13	JSS	0003 Review and revise Akin monthly fee statement (0.5); arrange for filing and service of same (0.2).	0.70
11/04/13	SLA	0004 Correspondence with Company re fee issues (1.2); correspondence with professionals and sponsor re same (0.8); confer with Akin Gump team re same (0.7, 0.5).	3.20
11/12/13	KGM	0004 Correspondence with team re: interim fee applications.	0.10
11/12/13	JSS	0004 Communications with Debtors' professionals re second interim fee application and monthly fee statement deadlines.	0.50
11/13/13	KGM	0004 Correspondence with K. Keller re: professional fees and related issues.	0.30
11/15/13	ECS	0004 Correspondence with J. Sharp regarding Marks Paneth fee application.	0.10
11/15/13	KGM	0004 Correspondence with K. Keller and J. Cho re: Sponsor counsel fees and related issues.	0.20
11/15/13	JSS	0004 Call (0.2) and correspondence (0.5) with Frank Rimerman re interim fee application; correspondence with J. Koehler at Protiviti re second interim fee application (0.1).	0.80
11/18/13	BRK	0004 Telephone conference with L. Calderon confirming hearing date for the second interim fee applications.	0.20
11/18/13	TS	0004 Prepare second interim fee application of Protiviti for filing (.2); and file same (.3); prepare second interim fee application of Perella for filing (.2); and file same (.3); prepare service copies of same (.2).	1.20
11/18/13	JSS	0004 Review Protiviti fee application (0.7); correspondence with Perella (0.2) and Frank Rimerman (0.2) re fee applications; discuss Frank Rimerman fee application with B. Kemp (0.2); coordinate filing and service of interim fee applications for Protiviti, Perella, and Akin Gump (1.3).	2.60
11/19/13	KGM	0004 Correspondence with J. Sharp re: Frank Rimerman fee application (.2); correspondence with K. Keller re: same (.3); correspondence with J. Sharp and Olshan re: same (.2).	0.70
11/19/13	JSS	0004 Correspondence with K. Manoukian re Frank Rimerman interim fee application.	0.30



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<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
11/20/13	KGM	0004 Correspondence with K. Keller re: professional fees.	0.20
11/21/13	MR	0005 Draft GUC note.	2.90
11/22/13	MR	0005 Correspondence with K. Manoukian re GUC note.	0.30
11/25/13	MR	0005 Attention to comments to draft GUC note (0.3); revise same (2.4).	2.70
11/26/13	MR	0005 Negotiate terms of GUC note (1.0) and revise same (1.6).	2.60
11/27/13	MR	0005 Attention to GUC note and committee designee engagement letter.	0.30
11/07/13	TS	0008 Review docket re 11/14/13 hearing (.2); draft hearing agenda (.4); review docket re responses filed for agenda and correspondence to D. Krasa-Berstell re same (.1).	0.70
11/11/13	KGM	0008 Review 11/14 hearing agenda.	0.20
11/12/13	KGM	0008 Review/finalize 11/14 hearing agenda (.2); review transcript from last hearing (.3).	0.50
11/13/13	DKB	0008 Correspondence with K. Manoukian re preparation for hearing (.3); prepare court materials (.6); prepare materials for hearing (1.3); assist attorney with additional preparation for hearing (.5).	2.70
11/13/13	KGM	0008 Review claims procedures order (.2); prepare for hearing (2.0).	2.20
11/14/13	KGM	0008 Prepare for claims procedure hearing (.7); attend same (.5).	1.20
11/27/13	JRW	0008 Prepare for filing and package compilation for K. Manoukian.	2.50
11/04/13	KGM	0009 Correspondence with various professionals re: estimated fees for October monthly operating report (.1); review Akin's fees and correspondence with Company re: same (.2).	0.30
11/15/13	KGM	0009 Review monthly operating report and comment on same.	0.20
11/01/13	SLA	0011 Analyze contract assumption issues.	0.50
11/01/13	KGM	0011 Correspondence with Harley Davidson's counsel re: executory contract issue (.2); correspondence with Company re: same (.1).	0.30
11/12/13	KGM	0011 Correspondence with K. Keller re: executory contract issues.	0.40
11/19/13	KGM	0011 Correspondence with K. Keller re: executory contract issues (.7); correspondence with J. Sharp re: same (.3).	1.00
11/21/13	KGM	0011 Multiple correspondence with K. Keller re: assumption schedules and related executory contract issues (1.0); research re: same (1.0).	2.00
11/25/13	KGM	0011 Correspondence with contract counterparty re: assumption/rejection issues (.2); correspondence with K. Keller re: executory contracts list (.5).	0.70
11/26/13	KGM	0011 Correspondence with E. Seitz re: executory contract assumption/rejection issues (.3); correspondence with E. Seitz re: same (.3).	0.60
11/27/13	KGM	0011 Correspondence with K. Keller re: contract assumption schedules (.1); review same (.2).	0.30
11/01/13	ECS	0012 Draft letter to R. Schiebe regarding CDV Software claim.	0.50
11/01/13	KGM	0012 Correspondence re: Interplay stipulation (.2); correspondence with company re: claims reconciliation (.2); correspondence with E. Seitz re: claims transfer issues (.1).	0.50
11/04/13	KGM	0012 Correspondence with T. Shallbetter re: claims status (.2); correspondence with K. Keller re: same and related issues (.3); correspondence with Olshan re: same (.2); correspondence with K. Keller and Olshan re: claims issues (.3); correspondence with K. Keller re: Tenor claim (.3); correspondence with Tenor's counsel re: same (.4); review documents and draft correspondence to K. Keller re: same (.2); revise claims analysis and follow-up exchange with T. Shallbetter re: same (.5); draft correspondence to Creditor Committee re: same (.1); correspondence with K. Keller re: Interplay and Tenor claims (.2); correspondence with D. Krasa-Berstell re: finalizing stipulations for submission to court (.1); correspondence with K. Keller re: other claim settlements (.2); correspondence with K. Keller re: employee claims and related issues (.2).	3.20
11/05/13	KGM	0012 Correspondence with Company re: claims update (.2); circulate same to Cooley (.1); correspondence with Interplay counsel re: stipulation (.1);	0.50

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<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
11/06/13	KGM	0012 correspondence with D. Krasa-Berstell re: same (.1). Correspondence re: claim settlements (.1); correspondence with E. Seitz re: same (.1).	0.20
11/07/13	SLA	0012 Correspondence with Olshan re Tenor claim.	0.40
11/07/13	KGM	0012 Correspondence with Olshan re: claim settlements (.2); review correspondence between Olshan and Dentons re: Tenor claims (.2); correspondence with E. Seitz re: status of stipulations (.2); correspondence with J. Sharp re: Storm City and Interplay stipulations (.1); circulate same to chambers (.1); review/revise 9019 motion re: claim settlement (2.5).	3.30
11/07/13	JSS	0012 Correspondence with Judge Peck's chambers re claims stipulations (0.1); research re same (0.3); correspondence re same to K. Manoukian re same (0.2).	0.60
11/08/13	SLA	0012 Review correspondence re claim resolution procedures (0.2); analyze same (0.5).	0.70
11/08/13	BRK	0012 File motion approving Tenor claims stipulation.	0.70
11/08/13	KGM	0012 Correspondence with Olshan re: claim settlements (.2); correspondence with K. Keller re: same (.2); correspondence with J. Sharp re: Storm City and Interplay stipulations (.1); correspondence with K. Keller re: claims update and related issues (.3); review/finalize Tenor stipulation/9019 motion (.7); correspondence with T. Shallbetter re: claims report (.1); correspondence with J. Sharp re: Tenor settlement (.2); correspondence with S. Alberino re: status of same and related issues (.1); correspondence with claimant (.1).	2.00
11/08/13	JSS	0012 Calls with Judge Peck's chambers re hearing date for 9019 motion (0.2); review and revise 9019 motion (1.0) and stipulation (0.9); draft notice of hearing re same (1.4); send same to K. Manoukian for review (0.1); correspondence with K. Manoukian re same (0.1, 0.1); coordinate filing of notice, motion and stipulation (0.4); correspondence to BMC service of same (0.3).	4.50
11/11/13	SLA	0012 Analyze various claim issues.	0.50
11/12/13	KGM	0012 Correspondence with K. Keller re: employee claims (.1); correspondence with K. Keller re: cure claims (.1); correspondence with J. Sharp re: status of stipulations (.1); correspondence with Creditor Committee counsel re: claims recon update (.2).	0.50
11/13/13	SLA	0012 Correspondence (x5) with K. Manoukian re claim issues.	0.50
11/13/13	KGM	0012 Correspondence with Cooley re: claims issues (.1); correspondence with K. Keller re: same (.2); circulate order approving stipulations (.2).	0.50
11/13/13	JSS	0012 Call to Judge Peck's chambers re status of Storm City and Interplay stipulations (0.1); correspondence to K. Manoukian re same (0.1).	0.20
11/13/13	JSS	0012 Research re claim objection and settlement procedures motion (0.5); correspondence to K. Manoukian re same (0.2).	0.70
11/15/13	KGM	0012 Correspondence with K. Keller re: claims related issues.	0.50
11/27/13	ECS	0012 Draft notice of proposed settlement (0.3); circulate same to notice parties (0.2).	0.50
11/20/13	ECS	0020 Correspondence with K. Manoukian, J. Sharp regarding headquarters lease issues.	0.40
11/20/13	KGM	0020 Correspondence with K. Keller re: headquarter's lease (.3); correspondence with E. Seitz and J. Sharp re: research re: same (.1); correspondence with J. Sharp and E. Seitz re: research re: same (.3); review correspondence re: analysis on same (.1).	0.80
11/20/13	JSS	0020 Research re Atari headquarters lease issues (1.5); discuss same with E. Seitz (0.3) and K. Manoukian (0.2); correspondence to K. Manoukian re same (0.8).	2.80
11/01/13	ECS	0022 Correspondence with K. Manoukian regarding plan confirmation process.	0.20
11/12/13	SLA	0022 Attend to confirmation preparation issues.	0.50

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<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
11/12/13	ECS	0022 Attention to correspondence from K. Manoukian regarding plan process deliverables.	0.20
11/12/13	KGM	0022 Correspondence re: declarations in support of confirmation (0.2); correspondence with BMC re: solicitation/voting matters (0.1).	0.30
11/13/13	KGM	0022 Correspondence re: tabulation issues.	0.20
11/14/13	SLA	0022 Attend to confirmation issues.	0.50
11/15/13	ECS	0022 Correspondence with K. Manoukian regarding confirmation order.	0.10
11/18/13	KGM	0022 Review ballot tabulation report and circulate same.	0.20
11/19/13	SLA	0022 Review ballot tabulation (0.1); attend to plan confirmation issues (0.6).	0.70
11/19/13	ECS	0022 Correspondence with K. Manoukian regarding draft confirmation order (0.2); correspondence with J. Sharp regarding same (0.1).	0.30
11/19/13	KGM	0022 Correspondence with K. Keller re: plan supplement and related issues (.2); correspondence with E. Seitz re: same (.1); correspondence with J. Cho re: same (.2); correspondence with D. Fisher re: plan related issues (.2); correspondence with R. Gadhia re: post confirmation corporate documents (.2); correspondence with J. Cho re: same (.2); correspondence with K. Keller re: same and plan related issues (.3); review plan and disclosure statement for related issues (.5); correspondence with J. Cho re: GUC promissory note (.2); draft correspondence to M. Ru re: same (.2).	2.30
11/20/13	TS	0022 Correspondence with D. Krasa-Berstell re plan confirmation preparation.	0.20
11/20/13	DKB	0022 Correspondence with K. Manoukian re preparation for confirmation hearing (.2); work with T. Southwell re logistics thereof (.2); research confirmation precedent for E. Seitz (.5).	0.90
11/20/13	KGM	0022 Correspondence with E. Seitz re: tabulation/voting (.5); correspondence with K. Keller re: same (.2); correspondence with A. Schouder re: same (.2).	0.90
11/21/13	SLA	0022 Attend to confirmation prep issues (.2); correspondence w/ team re: same (.3).	0.50
11/21/13	TS	0022 Research for K. Manoukian re uncontested plan confirmation hearings (2.5); correspondence to K. Manoukian re same (.2).	2.70
11/21/13	ECS	0022 Draft proposed confirmation order (3.2); draft Davis declaration in support thereof (1.9).	5.10
11/21/13	KGM	0022 Correspondence with K. Keller re: post-confirmation documents (.3); correspondence with R. Gadhia re: same (.2); correspondence with A. Schouder re: solicitation/voting issues (.2); review plan documents in preparation for confirmation/plan supplement (2.0); correspondence with S. Alberino re: same (.4); correspondence with R. Gadhia re: post-reorganizational corporate documents (.1); correspondence with M. Ru re: GUC note (.1); review same (.3); correspondence with E. Seitz re: declarations in support (.1); draft detailed email to S. Alberino re: update on same (.4); coordinate call re: same (.2).	4.30
11/22/13	SLA	0022 Attend to confirmation prep issues (.4); review plan documents (1.1, .8); calls re same (.5, .6).	3.40
11/22/13	BRK	0022 File verification of publication.	0.40
11/22/13	ECS	0022 Draft Davis declaration in support of confirmation (2.3); draft Keller declaration in support of confirmation (2.1); draft proposed confirmation order (2.7); correspondence with K. Manoukian re same (0.5).	7.60
11/22/13	KGM	0022 Correspondence with K. Keller and S. Alberino re: Plan supplement and related issues (.7); correspondence with A. Velinsky re: committee designee (.2); correspondence with J. Kohler re: declaration and sponsor analysis (.2); email BMC re: status of next week's filings (.1); correspondence with E. Seitz re: declarations (.1); review/revise GUC promissory note (.6); correspondence with M. Ru re: same (.2); call and correspondence with E. Seitz re: declarations (.2); correspondence with J. Kohler same and financial projections (.2); correspondence with Protiviti re: same and related issues (.1); correspondence with K. Keller	3.10

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<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
11/22/13	JSS	0022 re: same (.1); correspondence with K. Keller and Sponsor re: plan related issues (.2); correspondence with E. Seitz re: same (.2). Edit and revise confirmation order (2.7); continue draft of Keller declaration in support of the Plan (0.9).	3.60
11/23/13	ECS	0022 Revise Davis declaration.	1.00
11/23/13	KGM	0022 Review/revise Davis declaration in support of confirmation (2.0); correspondence with G. Davis re: same (.1); correspondence with E. Seitz re: same (.1).	2.20
11/24/13	ECS	0022 Revise Davis declaration (0.5); correspondence with K. Manoukian (0.2), G. Davis (0.1) re same.	0.80
11/24/13	KGM	0022 Review/revise Davis declaration in support of confirmation (1.1); review plan and disclosure statement in connection with the declarations and confirmation order (2.5); correspondence with E. Seitz re: same (.5); review/revise Keller declaration (3.2); correspondence (.5) and calls w/ E. Seitz re: same (.5); review further revised draft of Davis declaration (.3).	8.60
11/24/13	JSS	0022 Revise Keller declaration (0.9); send same to K. Manoukian (0.1).	1.00
11/25/13	SLA	0022 Attend to confirmation prep issues (.5); review GUC note issues (.5, .7).	1.70
11/25/13	SLA	0022 Review other plan supplement documents (.5, .4); calls re same (.3, .2).	1.40
11/25/13	ECS	0022 Revise declarations in support of confirmation (1.9); revise draft confirmation order (1.0); revise plan supplement (1.2).	4.10
11/25/13	KGM	0022 Review/revise Davis declaration (1.2); correspondence with G. Davis re: plan related issues (.6); correspondence with G. Davis re: financial projections and related issues (.3); review Akin's fees and correspondence with S. Alberino re: same for plan analysis (.2); correspondence with G. Davis re: same (.2); correspondence with K. Keller and BMC re: tabulation/voting issues (.7); correspondence with E. Seitz re: plan supplement and related issues (.2); correspondence with G. Davis re: feasibility analysis (.1); review/respond to inquiry from Creditor Committee and Sponsor re: GUC note (.2); correspondence with M. Ru re: same (.3); correspondence with R. Gadhia re: post-reorganizational documents (.1); correspondence with M. Ru re: GUC note (.2); review/revise proposed confirmation order (3.1); correspondence with S. Alberino re: plan supplement and related issues (.5); correspondence with R. Gadhia re: same (.2); draft distribution email to key stakeholders and reps and circulate post-confirmation organizational documents to same (.2); review tabulation report (.1); correspondence with BMC re: same (.3); email S. Alberino re: same (.1); review further revised GUC note and circulate to relevant parties (.4); review Creditor Committee's comments to same (.2); email M. Ru re: same (.1); correspondence with BMC re: tabulation (.1); email S. Alberino re: same (.1); review/revise Keller Declaration (2.0).	11.70
11/25/13	JSS	0022 Review G. Davis comments to Keller Declaration.	0.30
11/26/13	SLA	0022 Attend to confirmation prep issues (.5); conferences w/ K. Manoukian re: same (.4).	0.90
11/26/13	SLA	0022 Reviewing plan supplement documents (.7, .9); calls re same (.3, .2); attend to committee designee issues (.5).	2.60
11/26/13	ECS	0022 Draft confirmation script (2.7); draft plan supplement (.3) and related notices (.4); review confirmation order (.5); conference with company, sponsor regarding contract assumption (1.1).	5.00
11/26/13	KGM	0022 Review/revise confirmation order (4.1); correspondence with K. Keller and M. Ru re: GUC note (.3); correspondence re: same (.2); correspondence with Cooley and M. Ru re: comments to same (.3); correspondence with A. Schoulder and G. Davis re: plan related issues (.7); correspondence with G. Davis re: analyses for confirmation (.2); correspondence with K. Keller re: plan supplement and related issues (.5); correspondence with E. Seitz re: same (.3); review further revised	14.90



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<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
		draft of GUC note and circulate same to relevant parties (.3); review updated contract schedules for plan supplement (.2); correspondence with E. Seitz re: same (.3); review/comment on Committee Designee letter (.5); correspondence with Company and Protiviti re: plan supplement documents and related issues (.5); post-call with G. Davis (.5); correspondence with E. Seitz re: noticing and related issues re: supplement (.3); correspondence with team re: filings (.2); correspondence with D. Krasa-Berstell re: same (.2); circulate certain documents to Company (.1); correspondence with S. Alberino re: same (.1); correspondence with Bracewell re: comments to GUC note (.2); circulate same to Creditor Committee (.1); circulate same to client and Sponsor (.1); review comments to same (.3); correspondence with K. Keller re: GUC note and organizational documents (.3); correspondence with K. Keller re: various plan related open issues (1.0); multiple correspondence with J. Sharp re: revisions to confirmation order and related issues (.3); multiple correspondence with M. Ru re: drafts of GUC note (.2); prep for confirmation hearing (3.6).	
11/26/13	JSS	0022 Draft plan supplement notice (1.1); draft notice of assumption of executory contracts (1.1); discuss same with E. Seitz (0.1); edit and revise proposed confirmation order (3.5); correspondence w/ K. Manoukian re: same (.4); revise documents in support of confirmation (1.0).	7.20
11/27/13	SLA	0022 Attend to confirmation prep issues (.3, .5).	0.80
11/27/13	SLA	0022 Reviewing plan supplement documents (.8, .4); calls re same (.3, .2); attend to contract assumption issues (.5); review schedules re: same (.6); confer w/ team re: same (.3).	3.10
11/27/13	DKB	0022 Confer with K. Manoukian re preparation for confirmation hearing (.2); review relevant pleadings (.6); monitor docket for confirmation objections (.5); confer with attorney re status (.1); research notice precedent (.5); review and organize exhibits for plan supplement (1.0); prepare plan supplement to be filed (.8); effect the above (.4); review service procedures (.4); follow up with BMC re service (.3).	4.80
11/27/13	ECS	0022 Finalize documents for plan supplement, including contract assumption schedules; corp. org. documents; list of Ds & Os (2.2) and effect filing and service of plan supplement (2.0); prepare for December 5 hearing (1.0).	5.20
11/27/13	KGM	0022 Multiple correspondence with K. Keller re: finalizing plan supplement documents (.5); multiple correspondence with E. Seitz re: same including filing and service procedures (1.5); multiple correspondence with BMC re: service related matters (.7); correspondence with S. Ordaz re: same (.2); correspondence with S. Alberino re: status upon on plan supplement and related issues (.3); correspondence with S. Alberino re: questions re: same (.2); correspondence with Cooley, Bracewell and Company re: various plan supplement documents and finalizing same (.5); correspondence with I. Dizengoff re: plan related issues (.3); follow-up correspondence with Cooley re: plan supplement documents (.2); follow-up correspondence with Sponsor re: same (.2); review/revise/finalize plan supplement and all related documents in preparation for filing (2.5); correspondence with J. Sharp re: same (.3); coordinate filing of same (.2); correspondence with D. Krasa-Berstell re: same (.5); correspondence with Protiviti re: schedules to plan supplement and revisions to same (.5).	8.60
11/29/13	ECS	0022 Prepare confirmation hearing script (1.9); correspondence with K. Manoukian regarding same (0.1).	2.00
11/04/13	RRG	0024 Correspondence with K&E re California Games (.5); review of closing documents from various asset sales re same (1.5).	2.00
11/05/13	KGM	0024 Correspondence with Perella re: prospective buyer.	0.10

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<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
11/14/13	KGM	0025 Travel to/from claims procedures hearing. (Actual time - 1.5)	0.75
11/05/13	SLA	0027 Correspondence re board issue.	0.40
11/21/13	RRG	0027 Review of various corporate documents.	2.00
11/22/13	RRG	0027 Review of governance documents for Debtors (2.0); draft corp. formation documents for reorganized Debtors (1.2).	3.20
11/22/13	CES	0027 Review charter documents.	0.40
11/24/13	RRG	0027 Draft of governance documents for reorganized Debtors.	2.00
11/25/13	RRG	0027 Draft governance documents for reorganized Debtors (1.7); correspondence re: same (.5).	2.70
11/25/13	CES	0027 Draft the post-reorganization certificates of incorporation and bylaws for each of the four debtor entities (1.5)(1.5); review California general corporation law regarding certificates executed in connection with reorganization proceedings (2.2).	5.20
11/26/13	RRG	0027 Revisions to all governance documents	2.40
Total Hours			253.05

## TIMEKEEPER TIME SUMMARY:

<u>Timekeeper</u>	<u>Hours</u>		<u>Rate</u>		<u>Value</u>
S L ALBERINO	23.90	at	\$875.00	=	\$20,912.50
M RU	8.80	at	\$660.00	=	\$5,808.00
E C SEITZ	39.10	at	\$500.00	=	\$19,550.00
R R GADHIA	14.30	at	\$530.00	=	\$7,579.00
K G MANOUKIAN	95.85	at	\$675.00	=	\$64,698.75
J S SHARP	31.90	at	\$400.00	=	\$12,760.00
C E SIMS	5.60	at	\$365.00	=	\$2,044.00
P J SPROFERA	1.10	at	\$285.00	=	\$313.50
B R KEMP	1.30	at	\$225.00	=	\$292.50
T SOUTHWELL	8.60	at	\$245.00	=	\$2,107.00
D KRASA-BERSTELL	20.10	at	\$245.00	=	\$4,924.50
J R WATTERS	2.50	at	\$205.00	=	\$512.50

Current Fees

\$141,502.25

## FOR COSTS ADVANCED AND EXPENSES INCURRED:

Corporate Service Fees	\$1,307.45
Courier Service/Messenger Service- Off Site	\$193.23
Duplication - Off Site	\$29.17
Document Production - In House	\$79.00
Meals (100%)	\$94.12
Audio and Web Conference Services	\$5.04
Transcripts	\$83.67
Travel - Airfare	\$835.22
Travel - Ground Transportation	\$837.64
Travel - Parking	\$22.00

Current Expenses

\$3,486.54

ATARI, INC.

Invoice Number: 1517119

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December 23, 2013

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**Total Amount of This Invoice**

**\$144,988.79**

**REMITTANCE COPY**

**Return with Payment**

ATARI, INC.  
ATTN: KRISTEN KELLER  
EVP AND GENERAL COUNSEL  
417 FIFTH AVENUE  
NEW YORK, NY 10016

Invoice Number 1517119  
Invoice Date 12/23/13  
Client Number 691767  
Matter Number 0001

---

FED I.D. NO. 75-1338644

If sending remittance via Postal Mail  
please remit to:

**AKIN GUMP STRAUSS HAUER & FELD LLP**

Dept. 7247-6838  
Philadelphia, PA 19170-6838

If sending remittance via Overnight Courier  
please remit to:

**FIRST DATA REMITCO**  
**AKIN GUMP STRAUSS - 6838**  
400 White Clay Center Drive  
Newark, DE 19711

If sending remittance via Wire  
Please use the following instructions:

**AKIN GUMP STRAUSS HAUER & FELD LLP**

**CITIBANK, NA**  
399 Park Avenue  
New York, NY 10022

Account #: 3044-7604  
ABA# 0210-0008-9  
Ref: 691767/0001, Invoice No. 1517119

(For wires originating outside the US reference Swift ID# CITIUS33)



**Akin Gump**  
Strauss Hauer & Feld LLP

ATARI, INC.  
ATTN: KRISTEN KELLER  
EVP AND GENERAL COUNSEL  
417 FIFTH AVENUE  
NEW YORK, NY 10016

Invoice Number 1520016  
Invoice Date 01/22/14  
Client Number 691767  
Matter Number 0001

Re: RESTRUCTURING ADVICE

FOR PROFESSIONAL SERVICES RENDERED THROUGH 12/24/13 :

MATTER SUMMARY OF TIME BILLED BY TASK :

		<u>HOURS</u>	<u>VALUE</u>
0002	General Case Administration	11.50	\$3,188.50
0003	Akin Gump Fee Application/Monthly Billing Reports	31.80	\$12,785.00
0004	Analysis of Other Professionals Fee Applications/Reports	3.30	\$2,425.00
0008	Court Hearings	40.30	\$19,419.50
0009	Financial Reports and Analysis	1.40	\$617.00
0011	Executory Contracts/License Agreements	6.30	\$3,091.50
0012	General Claims Analysis/Claims Objections	2.80	\$1,295.00
0016	Automatic Stay Issues	0.70	\$350.00
0022	Plan/Disclosure Statement/Solicitation and Related Documentation	221.20	\$132,484.50
0025	Travel Time	4.30	\$3,502.50
0027	General Corporate Matters	65.90	\$34,535.00
	<b>TOTAL</b>	<b>389.50</b>	<b>\$213,693.50</b>

ATARI, INC.

Invoice Number: 1520016

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January 22, 2014

<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
12/05/13	DKB	0002 Review case docket (.2); review and organize pleadings for attorneys (.7); update case calendar (.6); update team outlook calendar (.6).	2.10
12/06/13	ECS	0002 Conference with team regarding case status, next steps.	0.50
12/06/13	KGM	0002 Call with E. Seitz and J. Sharp re: case update, post-confirmation requirements and related issues (.5); coordinate filing of various documents with D. Krasa-Berstell (.1).	0.60
12/06/13	JSS	0002 Participate in conference call with E. Seitz and K. Manoukian re upcoming projects.	0.50
12/09/13	DKB	0002 Review and update transcripts file.	0.50
12/11/13	DKB	0002 Review and organize pleadings for attorneys.	0.50
12/13/13	DKB	0002 Review case docket (.2); review and organize pleadings for attorneys (.3); confer with J. Sharp re logistics of prospective filings (.1).	0.60
12/16/13	DKB	0002 Review case docket (.2); update case calendar (.6); update team outlook calendar (.3); review and organize pleadings for attorneys (.6).	1.70
12/19/13	DKB	0002 Review and update transcripts file (.5); review and organize pleadings for attorneys (.4).	0.90
12/20/13	JRW	0002 Pull requested documents for K. Manoukian.	0.30
12/20/13	JRW	0002 Compile and file fee statement (.6), amended schedule of executory contracts (.8), and Moelis fee statement (.6) as per J. Sharp.	2.00
12/23/13	DKB	0002 Review case docket (.3); review and organize pleadings for attorneys (.7); update transcripts file (.3).	1.30
12/03/13	PJS	0003 Review and prepare documents re final fee application.	5.60
12/03/13	JSS	0003 Call with K. Manoukian re final fee application.	0.30
12/04/13	PJS	0003 Review and prepare documents re final fee application.	2.30
12/06/13	ECS	0003 Prepare second interim fee application order.	0.40
12/09/13	ECS	0003 Draft proposed fee order.	0.60
12/09/13	JSS	0003 Begin draft of final fee application.	1.40
12/11/13	ECS	0003 Review November pre-bill.	0.70
12/12/13	ECS	0003 Review November prebill.	0.30
12/13/13	ECS	0003 Review November pre-bill.	0.30
12/18/13	JSS	0003 Review prior interim fee applications (3.0); prepare draft third interim and final fee application for Akin Gump (4.2).	7.30
12/19/13	PJS	0003 Review and prepare documents re November monthly fee statement.	3.70
12/19/13	JSS	0003 Review Nov./Dec. prebill (0.3); correspondence with K. Manoukian re same (0.2); review Nov. prebill for privilege and task codes (0.9); correspondence with K. Manoukian re same (0.1).	1.50
12/20/13	JSS	0003 Review and revise November monthly fee statement.	0.20
12/22/13	KGM	0003 Review/revise Akin's final fee application.	4.00
12/22/13	JSS	0003 Communications with K. Manoukian re third interim fee application invoices.	0.20
12/23/13	PJS	0003 Review and prepare documents re November fee statement.	0.40
12/23/13	TS	0003 Prepare Akin November fee statement for filing (.2); file same (.2); prepare service copy and email to BMC re same (.1).	0.50
12/23/13	KGM	0003 Correspondence with Akin team re: finalizing November fee statement (0.4); review same (0.3).	0.70
12/23/13	JSS	0003 Communications with co-counsel re Akin Gump monthly fee statement (0.4); review (0.7) and coordinate filing of same (0.3).	1.40
12/09/13	SLA	0004 Calls re fee hearing issues (.3); calls re Perella fee issues (.4).	0.70
12/09/13	KGM	0004 Review/revise 2nd Interim Fee Order (.7); call with U.S. Trustee re: same (.3); emails with various professionals re: same (.4).	1.40
12/10/13	SLA	0004 Calls re fee hearing issues (.3); calls re Perella fee issues (.4).	0.70
12/16/13	KGM	0004 Correspondence with J. Sharp and E. Seitz re: final fee application.	0.20
12/20/13	JSS	0004 Review Protiviti monthly fee statement (0.2); coordinate filing of same (0.1).	0.30
12/01/13	KGM	0008 Prepare for confirmation hearing.	3.80

ATARI, INC.

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January 22, 2014

<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
12/02/13	DKB	0008 Confer with K. Manoukian re preparation for confirmation hearing (.2); review docket for relevant pleadings (.5); draft agenda therefor (.8); confer with attorney re status (.1); review additional precedent (1.5); prepare sets of relevant materials for attorneys (.5); update agenda (.4); confer with attorney re additional preparation (.2); schedule telephonic appearances (.5).	4.70
12/02/13	KGM	0008 Review 12/5 agenda (.2); emails with J. Sharp re: same (.1); correspondence with D. Krasa-Berstell re: same and hearing prep (.2); call with G. Davis re: hearing prep (.1); correspondence with S. Alberino re: hearing related issues (.2); call with G. Davis re: same (.6); draft email to S. Alberino re: update on same (.1); further review/revise agenda (.2).	1.70
12/03/13	TS	0008 Coordinate service of agenda with BMC (.2); prepare agenda for filing (.1); and file same (.3); prepare service copy (.1).	0.70
12/03/13	DKB	0008 Review case docket (.3); review and update draft agenda (.7); confer with K. Manoukian re status (.1); review and organize pleadings in preparation for hearing (1.6).	2.70
12/03/13	KGM	0008 Emails with J. Sharp re: hearing prep (.1); emails with D. Krasa-Berstell re: same (.1); email Olshan re: same (.1); prepare for confirmation hearing (.2); call with Protiviti, Sponsor, Company and Akin re: confirmation hearing (1.4); post-call with S. Alberino re: same (.2); finalize agenda for filing (.3); review "as filed" agenda and circulate same (.1); call with G. Davis re: hearing prep and related issues (.2).	2.70
12/04/13	DKB	0008 Review and update hearing materials (1.2); confer with K. Manoukian re status (.2); prepare additional materials for hearing (1.5).	2.90
12/04/13	KGM	0008 Prepare for confirmation hearing (4.2); conferences w/ Protiviti re: same (1.0); review plan and related documents w/r/t prep. for same (2.0); review/revise second amended agenda (.1); coordinate filing of same (.1).	7.40
12/05/13	KGM	0008 Prepare for and conduct confirmation hearing.	1.80
12/06/13	DKB	0008 Review case docket (.2); draft agenda for upcoming fee hearing (1.0); confer with K. Manoukian re status and preparation for hearing (.2); prepare notebooks with materials for chambers (1.2); review additional materials for hearing (.5); register G. Davis for telephonic court appearance (.5); prepare agenda to be filed (.1); effect the above (.2); follow up with BMC re service (.2).	4.10
12/06/13	KGM	0008 Emails with D. Krasa-Berstell re: December 10 hearing prep (.2); emails with various professionals re: same (.2); review/revise 12/10 hearing agenda (.3); circulate to various parties for review (.1).	0.80
12/09/13	DKB	0008 Confer with K. Manoukian re preparation for hearing (.2); review and updated hearing notebooks (.5); forward documents to chambers (.2); review and organize additional hearing materials for attorneys (1.5); prepare orders for court (.5); confer with attorney re status (.1).	3.00
12/09/13	KGM	0008 Emails with S. Alberino re: hearing (.2); prep for same (2.0); emails with various professionals re: same (.3); call with K. Keller re: same (.3); emails with S. Alberino re: same (.2).	3.00
12/10/13	KGM	0008 Prepare for and attend the second interim fee application hearing.	1.00
12/09/13	ECS	0009 Correspondence with company re post-confirmation operating reports (0.2); research U.S. Trustee guidelines re same (0.2).	0.40
12/13/13	TS	0009 Prepare and file November operating report (.3); prepare service copy (.1); service of same (.1).	0.50
12/13/13	KGM	0009 Emails with T. Shallbetter re: monthly operating report (.1); review same (.2); coordinate service of same (.1).	0.40
12/17/13	TS	0009 Emails with U.S. Trustee re October operating report.	0.10
12/02/13	KGM	0011 Call with K. Keller re: executory contract issue (.2); email K. Keller re: same (.1); draft email update to S. Alberino re: same (.1).	0.40
12/04/13	KGM	0011 Emails with K. Keller re: assumption schedules (.1); emails with	0.30

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<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
		executory contract counterparty re: same (.1); emails with Ferrari counsel (.1).	
12/05/13	DKB	0011 Confer with J. Sharp re research re assumption of supplemental contracts (.2); research precedent (1.2); draft status email for attorney (.3); prepare set of relevant precedent (.5).	2.20
12/05/13	KGM	0011 Emails re: executory contract issues.	0.20
12/06/13	DKB	0011 Confer with K. Manoukian re filing of supplemental assumption schedule (.1); prepare document for filing (.1); effect the above (.2); follow up with BMC re service (.1).	0.50
12/06/13	KGM	0011 Email counsel to contract-counterparty re: royalty issue (.1); emails with K. Keller re: same (.1); emails with team re: amendment to assumption schedule (.2); email Protiviti re: same (.1); review supplemental assumption schedule and notice and comment on same (.3); review/finalize supplemental schedule of contracts and notice of filing of same (.3); circulate to K. Keller for review (.1); call with contract-counterparty (.1).	1.30
12/09/13	KGM	0011 Emails re: Bugatti letter re: auto stay violation (.2); review same (.2); coordinate sending of same (.2).	0.60
12/13/13	KGM	0011 Call with Navarre's counsel and K. Keller re: outstanding payments.	0.50
12/17/13	KGM	0011 Call with Oracle counsel re: assumption schedule (.2); draft email to Company re: same (.1).	0.30
12/01/13	ECS	0012 Correspondence with K. Manoukian regarding Aston Martin contract assumption.	0.10
12/02/13	KGM	0012 Correspondence with K. Keller re claims settlement issue (0.4); correspondence with S. Alberino re same (0.2).	0.60
12/03/13	JSS	0012 Review request from creditor (0.4); research same (1.3); email to T. Shallbetter re same (0.2); email to K. Keller re same (0.1); discuss same with E. Seitz (0.1).	2.10
12/05/13	ECS	0016 Review correspondence regarding Bugatti license termination.	0.30
12/06/13	ECS	0016 Draft Bugatti stay enforcement letter (0.3); correspondence with K. Keller regarding same (0.1).	0.40
12/01/13	ECS	0022 Review correspondence from K. Manoukian re confirmation hearing.	0.20
12/02/13	SLA	0022 Calls with Akin Gump team re confirmation prep (.5, .3); review confirmation order (1.0).	1.80
12/02/13	ECS	0022 Revise confirmation hearing script.	1.10
12/02/13	KGM	0022 Emails with S. Alberino re: confirmation order and related issues (.4); circulate confirmation order to various parties (.2).	0.60
12/02/13	JSS	0022 Draft and revise notice of entry of confirmation order and effective date notice (2.2); research re same (1.0); call and email with K. Manoukian re same (0.3); revise confirmation hearing agenda (1.2).	4.70
12/03/13	SLA	0022 Review declarations (.5, .6); review confirmation order(1.0); calls re confirmation issues (1.6).	3.70
12/03/13	MR	0022 Review and comment on plan confirmation order.	0.70
12/03/13	DKB	0022 Research plan precedent (.5); Confer with K. Manoukian re status (.1).	0.60
12/03/13	KGM	0022 Call with G. Davis and S. Alberino re: projections and financial analysis with regard to plan confirmation (1.0); review/revise Keller and Davis declarations in preparation for filing (.5); call with K. Keller re: same and related issues (.1); draft email to K. Keller and T. Shallbetter re: various issues (.1); circulate various drafts of confirmation/plan documents to relevant parties (.2); call with K. Keller re: confirmation related issues (.1); review comments to confirmation order (.2); call with M. Ru re: same (.2); call with A. Velinsky re: comments to confirmation order (.2); further revise order and circulate to relevant parties (.6)	3.20
12/03/13	JSS	0022 Draft and revise proffer for G. Davis testimony (3.7); research re same (0.6).	4.30
12/04/13	SLA	0022 Prepare for confirmation hearing (1.6); meeting with advisors re same (.5, .5).	2.60

ATARI, INC.

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<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
12/04/13	TS	0022 Assist K. Manoukian with finalizing confirmation order (1.6); confer with K. Manoukian re same (.2); file same (.3); prepare amended agenda re confirmation hearing for filing (.2); and file same (.2).	2.50
12/04/13	DKB	0022 Confer with K. Manoukian re preparation for filing of plan supplement (.2); research additional precedent (.5); review and organize the exhibits (1.0); draft notices (.5); prepare pleadings to be filed (.4); effect the above (.3); follow up with BMC re service (.2).	3.10
12/04/13	ECS	0022 Review Keller proffer (0.1); correspondence with J. Sharp re same (0.1); review supplemental notice re plan supplement (0.1).	0.30
12/04/13	KGM	0022 Emails re: confirmation projections (.2); emails with A. Velinsky re: confirmation order (.1); emails with G. Davis re: declaration (.1); correspondence with S. Alberino re: same (.1); review/revise/finalize confirmation order (2.5); coordinate filing of same (.2); circulate filed drafts of same to relevant parties (.1).	3.30
12/04/13	JSS	0022 Prepare proffer for Keller testimony (3.1); revise Davis proffer (1.1); draft notice of filing amended schedules (1.3); verify references to Plan in proposed confirmation order and Keller declaration (.4).	5.90
12/05/13	SLA	0022 Prepare for confirmation (1.5); attend confirmation hearing (1.0).	2.50
12/06/13	DKB	0022 Confer with K. Manoukian re service of confirmation order (.1); prepare document to be served (.1); follow up with BMC re service (.1).	0.30
12/06/13	ECS	0022 Research post-confirmation requirements.	0.20
12/06/13	JSS	0022 Revise notice of effective date (0.5); email to E. Seitz re pre-effective date projects (0.1).	0.60
12/09/13	KGM	0022 Review case closing factors (.2); emails to Company. re: same (.1); email S. Alberino re: same (.1).	0.40
12/09/13	JSS	0022 Research re requirements for closing chapter 11 cases (2.5); correspondence to K. Manoukian re same (0.8); research (2.0) and draft pre- and post- Effective Date timelines (1.7).	7.00
12/10/13	ECS	0022 Review effective date task-list (0.1); correspondence with J. Sharp re same (0.2).	0.30
12/10/13	RRG	0022 Review of emails and calls with team re plan confirmation.	1.00
12/10/13	JSS	0022 Revise pre- and post- Effective Date timelines (0.5); send same to E. Seitz for review (0.1).	0.60
12/11/13	KGM	0022 Correspondence with S. Alberino re: effective date checklist (.2); review and comment on same (.2); multiple correspondence with J. Sharp re: revisions to same (1.3); calls with K. Keller re: same and related issues (.5); review/revise/finalize same for distribution (.3).	2.50
12/11/13	JSS	0022 Review plan and related documents re: effective date conditions (2.0); update and revise checklist per comments received from K. Manoukian (2.7); correspondence with K. Manoukian re same and re Effective Date requirements (1.0).	5.70
12/12/13	SLA	0022 Attend to effective date issues (.4); calls re Akin Gump team re same (.5).	0.90
12/12/13	ECS	0022 Review post-confirmation order.	0.10
12/12/13	KGM	0022 Emails with Company re: post-confirmation date issues (.2); review post-confirmation order and comment on same (.3); circulate to S. Alberino for review (.1); call with J. Koehler re: effective date funds flow issues (.2); emails with K. Keller re: call re: effective date issues (.1).	0.90
12/12/13	JSS	0022 Draft post-confirmation order and notice (1.7); correspondence with K. Manoukian and E. Seitz re same (0.2).	1.90
12/13/13	SLA	0022 Calls re effective date issues (.6, .7); review funding analyses (.5, .4).	2.20
12/13/13	TS	0022 Prepare notice of presentment re post confirmation order for filing (.2); file same (.4); prepare service copy (.1).	0.70
12/13/13	ECS	0022 Attend conference call with co-counsel, company regarding Effective Date task list.	0.60
12/13/13	KGM	0022 Call with J. Koehler re: funds flow for effective date (0.2);	2.70



ATARI, INC.

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<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
		correspondence with S. Alberino re: same (0.2); correspondence with J. Sharp re: effective date requirements (.4); call with Company, Akin and Protiviti re: same (0.6); emails with Company re: same (0.2); multiple calls with K. Keller re: same (0.3); review revised pre and post-effective date timelines and circulate same with detailed email to Company (0.2); call with J. Koehler re: pre-effective date funds flow (0.3); emails with Company re: holdback payments (.1); emails with A. Velinsky re: same (.1).	
12/13/13	JSS	0022 Research re notice requirements re post-confirmation order (0.5); draft notice re same (1.0); call J. Peck's chambers re same (0.1); correspondence with K. Manoukian re same (0.1); participate in call with Debtors and advisors re pre-Effective Date requirements (0.6); correspondence with K. Manoukian re pre-Effective Date requirements (0.2), (0.1); revise pre-Effective Date timeline (0.6); draft post-Effective Date timeline (0.8); research and analyze pre-Effective Date issues (0.8); draft detailed analysis of same and send to K. Manoukian (0.7).	5.50
12/16/13	SLA	0022 Calls re effective date issues (.6, .7); review funding analyses (.5, .4); drafting side letter (1.0).	3.20
12/16/13	RRG	0022 Draft Resolutions re: plan related transactions.	1.70
12/16/13	KGM	0022 Review emails re: effective date requirements (.2); conferences with J. Koehler re: same (.3); conference with J. Koehler and S. Alberino re: same (.7); review updated funds flow analysis (.2); review emails re: same (.2); review effective date requirements checklist (.2); draft email to Company re: effective date obligations (.2).	2.00
12/17/13	SLA	0022 Calls re effective date issues (.6, .5); review funding analyses (.5, .4); review and comment on side letter (1.0); correspondence re fee deferral issues (.5, .6).	4.10
12/17/13	RRG	0022 Draft of Deferred Payment Agreement (2.5) and calls/emails with team and Plan Sponsor re same (1.0); review of debt documents (1.0).	4.50
12/17/13	DIF	0022 Work on deferred payment letter.	0.60
12/17/13	KGM	0022 Call with Company and Sponsor re: effective date funding requirements (1.0); correspondence with S. Alberino re: same (.2); call with G. Davis re: same and related issues (.3); email company re: same (.1); correspondence with R. Gadhia re: corporate resolutions with regard to effective date (.3); review/revise effective date checklist and draft detailed email to Company re: same (.5); call with K. Keller re: same (.2); call with G. Davis re: various funding issues (.4); draft email to R. Gadhia re: escrow agreement (.1); call with K. Keller re: escrow accounts for funding (.2); correspondence with R. Gadhia re: escrow agreement (1.0); correspondence with R. Gadhia and S. Alberino re: deferred payment agreement (.5); call with K. Keller re: escrow and related issues (.3); draft email to Sponsor re: deferred payment agreement (.2); correspondence with R. Gadhia re: same (.1); correspondence with R. Gadhia re: revisions to deferred payment agreement (.6); review agreement (.5); circulate same to relevant parties (.2).	6.70
12/18/13	SLA	0022 Calls re effective date issues (.6, .5); review funding analyses (.5, .4); review and comment on side letter (1.0).	3.00
12/18/13	RRG	0022 Revise plan effectiveness documents, including deferred payment agreement (2.2) and escrow agreement (2.0).	4.20
12/18/13	KGM	0022 Call with Company and Akin re: effective date issues (.7); post-call with Akin and Protiviti re: same (1.0); emails with R. Gadhia re: escrow agreement and related issues (.3); correspondence with R. Gadhia re: same (.3); emails re: deferred payment agreement (.3); emails with J. Koehler re: closing funding issues (.3).	2.90
12/19/13	DFP	0022 Analyze Amended Articles of Incorporation for filing re California U.S. Holdings, Inc. (0.6); analyze corporate status re same (0.8); conference	1.70

ATARI, INC.

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<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
12/19/13	SLA	0022 with Franchise Tax Board re corporate status (0.3). Calls re effective date issues (.4, .5); review closing documents (1.0); correspondence re same (.3, .4); negotiate deferral agreement (1.0).	3.60
12/19/13	MR	0022 Review deferred payment agreement.	1.70
12/19/13	RRG	0022 Review plan effectiveness documents, including effective date checklist (0.5); resolutions (1.5); corp. org. documents (1.5); DPA (2.0); escrow agreements (2.0); GUC Note (1.0); emails re: same (0.4).	8.90
12/19/13	KGM	0022 Prepare for closing/effective date (1.5); correspondence with R. Gadhia re: same (0.2) ; correspondence with S. Alberino re: same (0.2); calls with K. Keller re: same (0.2); emails with Protiviti and Akin re: same (0.2); emails re: deferred payment agreement (0.4); finalize funds flow (0.8); emails with U.S. Trustee re: fees (0.3); emails with other professionals re: fees (0.4); calls with K. Keller re: funding and related issues (0.3); correspondence with R. Gadhia re: deferred payment agreement and related issues (1.0); emails with Company re: various funding issues and related matters (0.4); call with Company, Akin, Protiviti and Sponsor re: closing deliverables and related effective date issues (1.5).	7.40
12/19/13	JSS	0022 Research re professional classification under the Plan (0.3); research payment of statutory fees payable on effective date (0.2); correspondence with R. Gadhia (0.2) and K. Manoukian re same (0.1, 0.1).	0.90
12/20/13	SLA	0022 Calls re effective date issues (.7, .5, .4); review closing documents (.8); correspondence re same (.3, .5); negotiate deferral agreement (1.0); negotiate funds flow issues (.5).	4.70
12/20/13	MLB	0022 Review and revise written consents (2.1); review and revise certificates of incorporation (1.9); attentions to closing items and revise same (0.2); correspondence re same (0.1).	4.30
12/20/13	RRG	0022 Revise Deferred Payment Agreement (4.0); correspondence w/ team re: same (1.0); revise escrow agreements (3.2) in connection w/ effective date.	8.20
12/20/13	KGM	0022 Emails with Company, Bracewell and Akin team re: effective date issues (0.8); calls with same re: same (0.4); calls with Akin team re: escrow agreement, resolutions, deferred payment agreements and related issues in connection with effective date (1.5); emails with A&O re: fees (0.4); emails with Company re: finalizing relevant documents in connection with going effective (0.3); emails with professionals re: deferred payment agreement (0.3); multiple calls with R. Gadhia re: finalizing relevant documents (0.6); review/comment on same (0.2); numerous calls with J. Sharp re: amending assumption schedules and related materials (0.8); calls with Company re: funds flow (0.4); calls with Company re: holdback payments (0.4); review/comments on supplemental assumption schedule (1.0); participate in multiple all hands calls re: various effective date issues (1.3).	8.40
12/20/13	JSS	0022 Communications with K. Manoukian (0.2) and J. Albero re professional fee escrow account (0.3); drafting notice (1.5) and coordinating filing of second supplemental executory contract schedule as amendment to Plan Supplement (1.0).	3.00
12/21/13	SLA	0022 Calls re effective date issues (.4, .5); review closing documents (1.0); correspondence re same (.3, .4).	2.60
12/21/13	MR	0022 Negotiate deferred payment agreement.	1.00
12/21/13	RRG	0022 Revise relevant effective date documents, including Deferred Payment Agreement (2.0); schedules thereto (1.0); escrow agreements (2.0); schedules thereto (1.1).	6.10
12/21/13	KGM	0022 Review emails re: Alden security agreement, deferred payment agreement and related issues (0.6); emails with Akin team re: comments to same (0.8); emails and calls with K. Keller re: same (0.8); participate	3.00

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<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
		in all-hands call re: same and related issues (0.6).	
12/22/13	MR	0022 Negotiate deferred payment agreement.	1.20
12/22/13	RRG	0022 Revise relevant effective date documents, including Deferred Payment Agreement (2.6) and escrow agreements (2.5).	5.10
12/22/13	KGM	0022 Review comments and emails to Alden security agreement, deferred payment agreement and related documents (1.2); emails with Bracewell team re: same (0.3); call with A. Schouder and R. Gadhia re: same (0.5); emails with Akin team re: same and related issues (0.3); emails and calls with K. Keller re: same (0.6); multiple all-hands calls re: same (0.5); emails to professionals re: deferred payment and escrow agreements (0.3); emails to R. Gadhia re: status and finalizing same (0.2).	4.00
12/23/13	SLA	0022 Calls re effective date issues. (7, .5, .4); review closing documents (.8); correspondence re same (.3, .5); negotiate deferral agreement (1.0); negotiate funds flow issues (.5).	4.70
12/23/13	MR	0022 Review deferred payment agreement.	1.90
12/23/13	RRG	0022 Revise relevant effective date documents, including deferred payment agreement (2.5) and escrow agreements (3.4).	5.20
12/23/13	KGM	0022 Attention to effective date issues (1.3); multiple calls with Bracewell re: effective date issues (1.3); multiple calls with K. Keller re: funding issues and related matters (0.9); multiple correspondence with S. Alberino re: same (0.8); multiple correspondence with R. Gadhia re: same (0.5); review further revised escrow, deferred payment and security agreements (1.5); emails re: same (0.2); email various claimants re: payment info (0.6); review plan and effective date requirements (0.4); coordinate finalization of various documents and items in connection with going effective (0.7); multiple calls re: various escrow accounts and related matters (0.4); emails with J. Cho re: fees and related issues (0.4); emails re: finalizing DPA and related matters (0.3); collect signature pages re: same (0.4); emails re: board resolutions re: authorization various effective date transactions (0.4); review same (0.4).	9.10
12/23/13	JSS	0022 Revise notice of effective date (0.7); send same to K. Manoukian (0.1).	0.80
12/24/13	SLA	0022 Calls and correspondence re effective date issues (.4, .5).	0.90
12/24/13	RRG	0022 Revise/ finalize deferred payment agreement (2.0); revise/ finalize escrow agreements (2.0); coordinate w/ escrow agent re: same (1.0); multiple calls w/ team re: effective date issues (1.8); multiple calls w/ client and Bracewell re: finalizing Security Agreement and related documents (1.0); attention to filing relevant post-confirmation docs w/ state authorities (0.4).	7.40
12/24/13	KGM	0022 Attention to various effective date issues, including confirming wire transfers and various other distributions under the plan (2.0); participate in all hands call with Bracewell re various closing transactions (0.8); calls with Company re same (0.4); correspondence with R. Gadhia re same (0.2); correspondence with S. Alberino re same (0.2); review/revise effective date notice (1.2); correspondence with S. Alberino and J. Sharp re same (0.2)..	5.00
12/24/13	JSS	0022 Calls with Akin Gump professionals re effective date notice (0.2); coordinate filing of same (0.7).	0.90
12/24/13	JRW	0022 Arrange for delivery of documents re effective date as per K. Manoukian's request (.7); file effective date notice as per K. Manoukian (.7).	1.40
12/04/13	SLA	0025 Travel to NYC for hearing (Actual time - 3.0).	1.50
12/05/13	KGM	0025 Travel to/from hearing. (Actual time - 1.2)	0.60
12/06/13	SLA	0025 Return travel to DC (3.0). (Actual time - 3.0)	1.50
12/10/13	KGM	0025 Travel to/from hearing. (Actual time - 1.4)	0.70
12/09/13	RRG	0027 Review of revised governance documents (1.0); review of IP schedules	2.10



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<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
		(1.1).	
12/10/13	MR	0027 Attention to structure of the Alden exit lien and schedules.	1.00
12/10/13	KGM	0027 Emails with Bracewell re: security pledge agreement (.2); emails with M. Ru re: same (.3); email K. Keller re: same (.1).	0.60
12/12/13	RRG	0027 Review of Atari IP schedules.	1.00
12/12/13	KGM	0027 Emails with Bracewell re: amendments to Parent Facility (.2); call with R. Gadhia re: same (.2).	0.40
12/12/13	CES	0027 Compile asset schedules w/r/t amendment to parent facility.	0.60
12/13/13	MR	0027 Attention to structure of the Alden exit lien and covenants.	1.00
12/13/13	RRG	0027 Call with team re resolutions (.5); review debt documents (1.2); research of precedents (1.3).	3.00
12/13/13	KGM	0027 Correspondence with R. Gadhia re: resolutions re: exit financings (.2); correspondence w/ R. Gadhia and M. Ru re: same (.1); emails with Bracewell re: same (.1); correspondence with S. Alberino re: same (.3); call with Bracewell re: same (.2).	0.90
12/15/13	RRG	0027 Review GUC Note and other debt documents.	1.30
12/16/13	MR	0027 Review draft stock pledge agreement and security agreement.	2.20
12/16/13	KGM	0027 Calls with Bracewell re: parent facility amendment and related issues (.3); emails with Bracewell re: same (.2); correspondence with S. Alberino re: same (.2); call with K. Keller re: same (.2); correspondence with M. Ru re: same (.2).	1.10
12/17/13	MR	0027 Review draft security agreement.	2.00
12/17/13	RRG	0027 Research escrow agreement concepts.	1.20
12/17/13	KGM	0027 Call with Bracewell re: schedules to security agreement re: parent facility amendment.	0.40
12/17/13	CES	0027 Draft secretary certificate pursuant to security agreement (1.1); review security agreement (0.3).	1.40
12/18/13	MR	0027 Review secretary certificate w/r/t security agreement (2.0); correspondence with K. Manoukian with regard to status and next steps (0.7); email K. Keller with regard to stock certificates (0.8).	3.50
12/19/13	MR	0027 Phone call with K. Keller with regard to collateral structure (0.9); discuss with K. Manoukian with regard to same (0.3); review security agreement (2.0).	3.20
12/19/13	KGM	0027 Emails re: amendment to security agreement (0.4); correspondence with R. Gadhia and M. Ru re: security agreement with Alden (0.7); call with Bracewell, Akin and Company re: parent facility amendment and related issues (0.9).	2.00
12/19/13	CES	0027 Draft board resolutions regarding lost California share certificates.	1.40
12/20/13	PLG	0027 Prepare stock certificates (2.1); assist with pre-closing issues (0.4).	2.50
12/20/13	KGM	0027 Calls re: amendments to various security agreements (0.8); calls with Bracewell re: closing lists (0.7).	1.50
12/21/13	MR	0027 Closing checklist calls w/r/t security agreement and parent facility amendment w/ Akin team (1.0); client (0.7) and all-hands calls w/ lender (1.0).	2.70
12/22/13	MLB	0027 Draft and revise board resolutions and shareholder resolutions (2.1); attention to closing items (1.0); review closing checklist (0.3); confer with R. Gadhia re same (0.1).	3.50
12/22/13	MR	0027 Closing checklist calls (1.1); attention to closing deliverables (1.5).	2.60
12/22/13	KGM	0027 Emails with M. Ru re: status of closing documents w/r/t security agreement and related issues (0.1); review closing checklist re: same (0.4).	0.50
12/23/13	PLG	0027 Assist with finalizing and delivery of stock certificates and stock powers to Bracewell & Giuliani LLP (2.5) and finalizing related documents (1.4).	3.90
12/23/13	MLB	0027 Attention to closing action items re: security agreement, including coordinating w/ co-counsel re: same (1.0); correspond w/ client re: same (1.0); correspondence w/ Bracewell re: same (1.2); review and finalize	7.10

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<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
		agreements re same (2.7); organize signature pages (0.8); confer with R. Gadhia re same (0.2); correspondence re same (0.1); teleconference re same (0.1).	
12/23/13	MR	0027 Attention to matters regarding effective date closing, including reviewing/ revising security agreement (3.0), schedules thereto (1.5).	4.50
12/24/13	PLG	0027 Assist with closing (2.1); preparation for and filing of amended and restated certificate of incorporation for Humongous Inc., Atari Inc. and Atari Interactive Inc. (2.1); multiple emails, revisions and telephone conferences regarding same (1.7).	5.90
12/24/13	MLB	0027 Attention to closing items (0.5); review correspondence re same (0.2).	0.70
12/24/13	MR	0027 Participate in effective date closing call w/r/t security agreement.	0.20
Total Hours			389.50

## TIMEKEEPER TIME SUMMARY:

<u>Timekeeper</u>	<u>Hours</u>		<u>Rate</u>		<u>Value</u>
S L ALBERINO	44.90	at	\$875.00	=	\$39,287.50
D I FISHER	0.60	at	\$775.00	=	\$465.00
M RU	29.40	at	\$660.00	=	\$19,404.00
R R GADHIA	60.90	at	\$530.00	=	\$32,277.00
K G MANOUKIAN	104.50	at	\$675.00	=	\$70,537.50
M L BONSIGNORE	15.60	at	\$475.00	=	\$7,410.00
E C SEITZ	6.80	at	\$500.00	=	\$3,400.00
J S SHARP	57.00	at	\$400.00	=	\$22,800.00
C E SIMS	3.40	at	\$365.00	=	\$1,241.00
P J SPROFERA	12.00	at	\$285.00	=	\$3,420.00
P L GUNN	12.30	at	\$265.00	=	\$3,259.50
D F PLUCINSKI	1.70	at	\$260.00	=	\$442.00
T SOUTHWELL	5.00	at	\$245.00	=	\$1,225.00
D KRASA-BERSTELL	31.70	at	\$245.00	=	\$7,766.50
J R WATTERS	3.70	at	\$205.00	=	\$758.50

Current Fees

\$213,693.50

## FOR COSTS ADVANCED AND EXPENSES INCURRED:

Computerized Legal Research - Westlaw	\$90.70
Courier Service/Messenger Service- Off Site	\$242.82
Duplication - In House	\$371.70
Meals - Business	\$20.00
Meals (100%)	\$99.60
Postage	\$36.22
Audio and Web Conference Services	\$2.52
Transcripts	\$141.00
Travel - Airfare	\$818.22
Travel - Ground Transportation	\$693.33
Travel - Incidentals - Out-of-Town Travel	\$22.50
Travel - Lodging (Hotel, Apt, Other)	\$933.06
Travel - Parking	\$22.00

Current Expenses

\$3,493.67

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**Total Amount of This Invoice**

**\$217,187.17**

**REMITTANCE COPY**

**Return with Payment**

ATARI, INC.  
ATTN: KRISTEN KELLER  
EVP AND GENERAL COUNSEL  
417 FIFTH AVENUE  
NEW YORK, NY 10016

Invoice Number 1520016  
Invoice Date 01/22/14  
Client Number 691767  
Matter Number 0001

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FED I.D. NO. 75-1338644

If sending remittance via Postal Mail  
please remit to:

**AKIN GUMP STRAUSS HAUER & FELD LLP**

Dept. 7247-6838  
Philadelphia, PA 19170-6838

If sending remittance via Overnight Courier  
please remit to:

**FIRST DATA REMITCO**  
**AKIN GUMP STRAUSS - 6838**  
400 White Clay Center Drive  
Newark, DE 19711

If sending remittance via Wire  
Please use the following instructions:

**AKIN GUMP STRAUSS HAUER & FELD LLP**

**CITIBANK, NA**  
399 Park Avenue  
New York, NY 10022

Account #: 3044-7604  
ABA# 0210-0008-9  
Ref: 691767/0001, Invoice No. 1520016

(For wires originating outside the US reference Swift ID# CITIUS33)

**EXHIBIT C**

**DISBURSEMENT SUMMARY  
SEPTEMBER 1, 2013 THROUGH DECEMBER 24, 2013**

Audio and Web Conference Services	\$18.02
Computerized Research, Corporate Service Charges and PACER Charges	\$2,585.00
Courier Service and Postage	\$533.91
Duplicating/Document Production	\$1,015.57
Meals/ Meeting Expenses	\$408.31
Transcript Charges	\$301.76
Travel Expenses – Airfare	\$2,899.24
Travel Expenses – Ground Transportation	\$2,058.84
Travel Expenses – Incidentals	\$22.50
Travel Expenses – Lodging	\$933.06
Travel Expenses – Parking	\$44.00
<b>TOTAL</b>	<b>\$10,820.21</b>

**EXHIBIT D**

**COMPENSATION BY PROJECT CATEGORY  
SEPTEMBER 1, 2013 THROUGH DECEMBER 24, 2013**

<b>Project Category</b>	<b>Total Hours</b>	<b>Total Fees</b>
General Case Administration (Task Code 0002)	50.6	\$14,010.00
Akin Gump Fee Application/Monthly Billing Reports (Task Code 0003)	108.1	\$48,674.00
Analysis of Other Professional Fee Applications (Task Code 0004)	27.2	\$14,172.00
Review/Preparation of Schedules, Statements (Task Code 0005)	8.8	\$5,808.00
Retention of Professionals (Task Code (0006)	5.9	\$3,261.50
Court Hearings (Task Code 0008)	103.2	\$49,148.00
Financial Reports and Analysis (Task Code 0009)	6.4	\$3,261.00
Executory Contracts/License Agreements (Task Code 0011)	17.9	\$10,986.50
General Claims Analysis/Claims Objections (Task Code 0012)	133.3	\$81,355.50
Automatic Stay Issues (Task Code 0016)	0.7	\$350.00
Labor Issues/ Employee Benefits (Task Code 0019)	1.0	\$675.00
Real Estate Issues/Leases (Task Code 0020)	7.5	\$3,401.00
Plan, Disclosure Statement and Related Plan Documentation (Task Code 0022)	649.1	\$389,183.00
Sale Transaction/Stock Transaction/Business Liquidations (Task Code 0024)	57.8	\$30,456.50
Travel (billed at 50% of actual time) (Task Code 0025)	9.5	\$7,612.50
General Corporate Matters (Task Code 0027)	88.6	\$47,135.50
<b>Total</b>	<b>1,275.60</b>	<b>\$709,490.00</b>

**EXHIBIT E**

**HOURS AND BILLING RATE SCHEDULE  
SEPTEMBER 1, 2013 THROUGH DECEMBER 24, 2013**

<b>PARTNERS</b>	<b>DEPARTMENT</b>	<b>STATE/COUNTRY OF BAR ADMISSION – YEAR</b>	<b>HOURS</b>	<b>HOURLY BILLING RATE</b>	<b>AMOUNT</b>
Scott L. Alberino	Financial Restructuring	Georgia – 2000 District of Columbia – 2002	115.50	\$875.00	\$101,062.50
Ira S. Dizengoff	Financial Restructuring	New Jersey – 1992 New York – 1993	7.40	\$1,100.00	\$8,140.00
Daniel I. Fisher	Corporate	New York – 2003	7.00	\$775.00	\$5,425.00
Howard B. Jacobson	Tax	District of Columbia – 1979	4.30	\$770.00	\$3,311.00
<b>SENIOR COUNSEL &amp; COUNSEL</b>	<b>DEPARTMENT</b>	<b>STATE OF BAR ADMISSION – YEAR</b>	<b>HOURS</b>	<b>HOURLY BILLING RATE</b>	<b>AMOUNT</b>
Meng Ru	Corporate	New York – 2005	38.20	\$660.00	\$25,212.00
David C. Vondle	Intellectual Property	California – 2003 District of Columbia – 2008	17.60	\$600.00	\$10,560.00
<b>ASSOCIATES</b>	<b>DEPARTMENT</b>	<b>STATE/COUNTRY OF BAR ADMISSION – YEAR</b>	<b>HOURS</b>	<b>HOURLY BILLING RATE</b>	<b>AMOUNT</b>
Michael Bonsignore	Corporate	Maryland – 2009 District of Columbia – 2010	15.6	\$475.00	\$7,410.00
Rishikesh R. Gadhia	Corporate	New York – 2009 District of Columbia – 2013	107.9	\$530.00	\$57,187.00
Kristine G. Manoukian	Financial Restructuring	New York – 2008 Utah – 2008 Delaware – 2010	449.70	\$675.00	\$303,547.50
Brandon T. Morris	Tax	New York – 2009	16.00	\$475.00	\$7,600.00
Eric C. Seitz	Financial Restructuring	Texas – 2009	99.50	\$500.00	\$49,750.00
Jason S. Sharp	Financial Restructuring	Texas – 2012	193.4	\$400.00	\$77,360.00
Charles E. Sims	Corporate	Not Yet Admitted	19.7	\$365.00	\$7,190.50

<b>LEGAL ASSISTANTS</b>	<b>DEPARTMENT</b>		<b>HOURS</b>	<b>HOURLY BILLING RATE</b>	<b>AMOUNT</b>
Patricia L. Gunn	Corporate		12.30	\$265.00	\$3,259.50
Brenda R. Kemp	Financial Restructuring		2.40	\$225.00	\$540.00
Dagmara Krasa-Berstell	Financial Restructuring		112.80	\$245.00	\$27,636.00
Jacqueline K. Lewis	Financial Restructuring		0.70	\$205.00	\$143.50
Daniel F. Plucinski	Corporate		1.70	\$260.00	\$442.00
Tracy Southwell	Financial Restructuring		28.80	\$245.00	\$7,056.00
Peter J. Sprofera	Financial Restructuring		18.90	\$285.00	\$5,386.50
Jessica R. Waters	Financial Restructuring		6.20	\$205.00	\$1,271.00
<b>TOTAL FEES REQUESTED</b>			<b>1,275.60</b>		<b>\$709,490.00</b>
<b>ATTORNEY BLENDED RATE</b>					<b>\$607.94</b>
<b>BLENDED HOURLY RATE</b>					<b>\$556.20</b>



**EXHIBIT F**

**DISBURSEMENT SUMMARY  
FEBRUARY 6, 2013 THROUGH DECEMBER 24, 2013**

Audio and Web Conference Services	\$18.02
Computerized Research, Corporate Service Charges and PACER Charges	\$14,984.29
Conference Calls and Telephone Charges	\$67.27
Courier Service and Postage	\$1,331.78
Duplicating/Document Production	\$4,267.57
Filing Fees	\$200.00
Meals/ Meeting Expenses	\$6,522.67
Professional Fees	\$78.00
Transcript Charges	\$7,250.09
Travel Expenses – Airfare	\$9,344.38
Travel Expenses – Auto Rental	\$25.99
Travel Expenses – Ground Transportation	\$7,267.95
Travel Expenses – Incidentals	\$22.50
Travel Expenses – Lodging	\$7,490.21
Travel Expenses – Parking	\$512.00
Travel Expenses – Telephone & Fax	\$110.78
Travel Expenses – Train Fare	\$978.00
<b>TOTAL</b>	<b>\$60,471.50</b>

**EXHIBIT G**

**COMPENSATION BY PROJECT CATEGORY  
FEBRUARY 6, 2013 THROUGH DECEMBER 24, 2013**

<b>Task Code</b>	<b>Description</b>	<b>Billed Hours</b>	<b>Billed Amount</b>
0002	General Case Administration	323.1	\$116,458.50
0003	Akin Gump Fee Application/Monthly Billing Reports	298.8	\$139,691.50
0004	Analysis of Other Professionals Fee Applications/Reports	80.0	\$39,949.00
0005	Review/Preparation of Schedules, Statements	62.6	\$37,891.00
0006	Retention of Professionals	190.4	\$90,349.00
0007	341 Meetings/Creditors' Meetings	11.6	\$6,946.50
0008	Court Hearings	386.9	\$193,445.50
0009	Financial Reports and Analysis	19.7	\$10,473.00
0010	DIP, Cash Collateral Usage and Exit Financing	204.7	\$139,246.50
0011	Executory Contracts/License Agreements	239.3	\$140,472.50
0012	General Claims Analysis/Claims Objections	316.3	\$176,629.00
0013	Analysis of Pre-Petition Transactions	0.9	\$787.50
0014	Insurance Issues	3.2	\$2,732.50
0016	Automatic Stay Issues	3.0	\$1,360.00
0017	General Adversary Proceedings/Litigation Matters	676.7	\$326,809.50
0018	Tax Issues	49.1	\$35,094.50
0019	Labor Issues/Employee Benefits	708.0	\$447,906.50
0020	Real Estate Issues/Leases	35.0	\$17,839.50
0021	Exclusivity	48.1	\$26,334.00
0022	Plan/Disclosure Statement/Solicitation and Related Documentation	863.1	\$554,672.50
0023	363 Transactions (other than asset sales)	253.7	\$168,690.50

<b>Task Code</b>	<b>Description</b>	<b>Billed Hours</b>	<b>Billed Amount</b>
0024	Sale Transaction/Stock Transaction/Business Liquidations (Including)	982.2	\$575,434.00
0025	Travel Time	50.85	\$37,536.00
0027	General Corporate Matters	122.2	\$69,460.50
0028	Intercompany Claims	4.5	\$3,022.50
0029	Critical Vendor Issues	23.8	\$15,762.00
<b>Total</b>		<b>5,957.75</b>	<b>\$3,374,994.00</b>

**EXHIBIT H**

**HOURS AND BILLING RATE SCHEDULE  
FEBRUARY 6, 2013 THROUGH DECEMBER 24, 2013**

<b>PARTNERS</b>	<b>DEPARTMENT</b>	<b>STATE/COUNTRY OF BAR ADMISSION – YEAR</b>	<b>HOURS</b>	<b>HOURLY BILLING RATE</b>	<b>AMOUNT</b>
Scott L. Alberino	Financial Restructuring	Georgia – 2000 District of Columbia – 2002	555.40	\$875.00	\$485,975.00
Steve Blakeley	International Corporate Transactions	England – 1980	0.50	\$995.00	\$477.50
Ira S. Dizengoff	Financial Restructuring	New Jersey – 1992 New York – 1993	118.70	\$1,100.00	\$130,570.00
Daniel I. Fisher	Corporate	New York – 2003	196.55	\$775.00	\$152,326.25
Ron Grabov-Nardini	Tax	New York – 2003	0.90	\$695.00	\$625.50
Howard B. Jacobson	Tax	District of Columbia – 1979	28.20	\$770.00	\$21,714.00
Harry Keegan	International Corporate Transactions	England – 1999	2.60	\$795.00	\$2,067.00
Brian Kim	Corporate	New York – 2001	2.50	\$850.00	\$2,125.00
Daniel F. McInnis	Antitrust & Unfair Competition	Virginia – 1994 District of Columbia – 1996	19.60	\$640.00	\$12,544.00
Sean E. O'Donnell	Litigation	New York – 1098	91.30	\$870.00	\$79,431.00
Bruce E. Simonetti	Tax	New York – 1995	3.70	\$830.00	\$3,071.00
<b>SENIOR COUNSEL &amp; COUNSEL</b>	<b>DEPARTMENT</b>	<b>STATE OF BAR ADMISSION – YEAR</b>	<b>HOURS</b>	<b>HOURLY BILLING RATE</b>	<b>AMOUNT</b>
Mark R. Curiel	Labor	California – 2002	8.20	\$625.00	\$5,125.00
Jo-Ellyn S. Klein	Health	Virginia – 1998 District of Columbia – 1999	0.80	\$595.00	\$476.00
Angeline L. Koo	Litigation	New York – 2005	55.10	\$665.00	\$36,641.50
David C. Lee	Intellectual Property	Virginia – 1999 District of Columbia – 2000	7.90	\$590.00	\$4,661.00
Lauren H. Leyden	Labor	New York – 2006	3.50	\$695.00	\$2,432.50

<b>SENIOR COUNSEL &amp; COUNSEL</b>	<b>DEPARTMENT</b>	<b>STATE OF BAR ADMISSION – YEAR</b>	<b>HOURS</b>	<b>HOURLY BILLING RATE</b>	<b>AMOUNT</b>
Austin S. Lilling	Tax	New Jersey – 2001 New York – 2001	6.50 0.60	\$640.00 \$650.00	\$4,160.00 \$390.00
Shannen L. Naegel	Tax	Virginia – 2007 District of Columbia – 2011	0.16	\$560.00	\$8,960.00
Meng Ru	Corporate	New York – 2005	89.30	\$660.00	\$58,938.00
David C. Vondle	Intellectual Property	California – 2003 District of Columbia – 2008	171.30	\$600.00	\$102,780.00
<b>ASSOCIATES</b>	<b>DEPARTMENT</b>	<b>STATE/COUNTRY OF BAR ADMISSION – YEAR</b>	<b>HOURS</b>	<b>HOURLY BILLING RATE</b>	<b>AMOUNT</b>
Jennelle D. Arthur	Litigation	New York – 2011	35.40	\$460.00	\$16,284.00
Andrew Barnes	Litigation	New York – 2011	96.50	\$290.00	\$27,985.00
Michael Bonsignore	Labor	Maryland – 2009 District of Columbia - 2010	18.00	\$475.00	\$8,550.00
Andrew R. Casillas	Litigation	Texas – 2010	24.10	\$435.00	\$10,483.50
Eunice J. Chang	Corporation	New York – 2009	20.10	\$585.00	\$11,758.50
Joseph L. Decker	Litigation	Virginia – 2006 District of Columbia – 2008	6.10	\$310.00	\$1,891.00
Rishikesh R. Gadhia	Corporate	New York – 2009 District of Columbia – 2013	228.35	\$530.00	\$121,025.50
Laura T. Geyer	Intellectual Property	Maryland – 1998 District of Columbia – 1999	2.50	\$470.00	\$1,175.00
Ashleigh M. Hall	Corporate	Indiana – 2009 District of Columbia – 2012	86.10	\$475.00	\$40,897.50
Yochun K. Lee	Financial Restructuring	California – 2012	6.40	\$400.00	\$2,560.00
Garrett S. Llewellyn	Litigation	California – 2009	65.40	\$475.00	\$31,065.00
Kristine G. Manoukian	Financial Restructuring	New York – 2008 Utah – 2008 Delaware – 2010	1,655.15	\$675.00	\$1,117,226.25
Brandon T. Morris	Tax	New York – 2009	0.16	\$475.00	\$7,600.00
Liam P. Murphy	International Corporate Transactions	England – 2010	5.90	\$445.00	\$2,625.50

<b>ASSOCIATES</b>	<b>DEPARTMENT</b>	<b>STATE/COUNTRY OF BAR ADMISSION – YEAR</b>	<b>HOURS</b>	<b>HOURLY BILLING RATE</b>	<b>AMOUNT</b>
Jessica L. Oliff	Litigation	New Jersey – 2009 New York – 2010	90.90	\$525.00	\$47,722.50
Eric C. Seitz	Financial Restructuring	Texas – 2009	430.20	\$500.00	\$215,100.00
Jason S. Sharp	Financial Restructuring	Texas – 2012	498.30	\$400.00	\$199,320.00
Charles E. Sims	Corporate	Not Yet Admitted	92.60	\$365.00	\$33,799.00
David A. Snyder	Tax	New York – 2010	1.30	\$440.00	\$572.00
Scott J. Street	Litigation	California – 2009	5.70	\$530.00	\$3,021.00
Riana A. Studner	Financial Restructuring	New York – 2011	60.80	\$550.00	\$33,440.00
Roxanne Tizravesh	Litigation	New York – 2009	116.90	\$580.00	\$67,802.00
Daniel Z. Vira	Tax	New Jersey – 1992 New York – 1993	3.40	\$645.00	\$2,193.00
Dawn S. Walker	Litigation	Texas – 2010	0.27	\$435.00	\$11,745.00
Jeffrey A. Zuidema	Litigation	California – 2006	52.90	\$275.00	\$14,547.00
<b>LEGAL ASSISTANTS</b>	<b>DEPARTMENT</b>		<b>HOURS</b>	<b>HOURLY BILLING RATE</b>	<b>AMOUNT</b>
Khalib J. Bell	EDiscovery		21.20	\$225.00	\$4,770.00
Vincent E. Colavita	Litigation		34.60	\$235.00	\$8,131.00
Scott A. Fener	Library		3.90	\$205.00	\$799.50
Patricia L. Gunn	Corporate		12.30	\$265.00	\$3,259.50
Brenda R. Kemp	Financial Restructuring		7.40	\$225.00	\$1,665.00
Dagmara Krasa- Berstell	Financial Restructuring		529.30	\$245.00	\$129,678.50
Leslie W. Lanphear	Library		3.20	\$230.00	\$736.00
Jacqueline K. Lewis	Financial Restructuring		23.20	\$205.00	\$4,756.00
Shirley Lui	Litigation		1.80	\$220.00	\$396.00

<b>LEGAL ASSISTANTS</b>	<b>DEPARTMENT</b>		<b>HOURS</b>	<b>HOURLY BILLING RATE</b>	<b>AMOUNT</b>
James W. Ma	E-Discovery		0.80	\$255.00	\$204.00
Lola M. McComb	Library		2.50	\$190.00	\$475.00
Daniel F. Plucinski	Corporate		1.70	\$260.00	\$442.00
Jonathan A. Samper	Financial Restructuring		63.10	\$225.00	\$14,197.50
Francis A. Singer	Litigation		1.40	\$260.00	\$364.00
Tracy Southwell	Financial Restructuring		73.60	\$245.00	\$18,032.00
Peter J. Sprofera	Financial Restructuring		103.20	\$285.00	\$29,412.00
Radu Stancut	EDiscovery		40.60	\$245.00	\$9,947.00
James O. Thompson	EDiscovery		2.30	\$225.00	\$517.50
Jessica R. Waters	Financial Restructuring		6.50	\$205.00	\$1,332.50
<b>TOTAL FEES REQUESTED</b>			<b>5,957.75</b>		<b>\$3,374,994.00</b>
<b>ATTORNEY BLENDED RATE</b>					<b>\$658.76</b>
<b>BLENDED HOURLY RATE</b>					<b>\$566.48</b>