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

In re:

ATARI, INC., et al.,

Reorganized Debtors.<sup>1</sup>

Chapter 11

Case No. 13-10176 (JMP)

(Jointly Administered)

**CERTIFICATE OF NO OBJECTION**

The undersigned hereby certifies that as of the date hereof, I have received no answer, objection or other responsive pleading to the *The Reorganized Debtors' Third Omnibus Objection To The Overstated Claims Of The State Of New Jersey And The City Of New York Department Of Finance* ("Motion") [ECF Doc No. 557], filed on April 18, 2014 and served on April 18, 2014 upon the persons indicated and the manner indicated on the Certificate of Service filed on April 22, 2014 [ECF Doc No. 559].

The undersigned further certifies that I have reviewed the Court's docket in this case and no answer, objection or other responsive pleading to the Motion appears thereon. Pursuant to the *Notice* [ECF Doc No. 557], objections were to be filed and served no later than

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

May 6, 2014 at 4:00 pm (prevailing Eastern Time), and Notice provides that the Court may grant the relief requested in the Order without a hearing if no objections are timely filed and served.

The undersigned further certifies that this Certificate of No Objection Regarding Docket Number 557 is being filed not less than forty-eight (48) hours after expiration of the May 6, 2014 deadline.

It is hereby respectfully requested that the proposed order attached to the Motion be entered at the earliest convenience of the Court.

Dated: New York, New York  
May 9, 2014

**OLSHAN FROME WOLOSKY LLP**

By: /s/ Michael S. Fox  
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**Exhibit A**

**Proposed Order**

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

In re:

ATARI, INC., et al.,

Reorganized Debtors.<sup>1</sup>

Chapter 11

Case No. 13-10176 (JMP)

(Jointly Administered)

**ORDER SUSTAINING REORGANIZED DEBTORS' THIRD OMNIBUS OBJECTION  
TO THE OVERSTATED CLAIMS OF THE STATE OF NEW JERSEY AND  
THE CITY OF NEW YORK DEPARTMENT OF FINANCE**

Upon the *Reorganized Debtors' Third Omnibus Objection to the Overstated Claims of the State of New Jersey and the City of New York Department of Finance* (the "**Objection**")<sup>2</sup> seeking entry of an order (this "Order") (i) reducing the Disputed Claims listed on **Schedule 1** hereto, pursuant to Bankruptcy Code section 502(b) and Bankruptcy Rule 3007; and consideration of the Objection and the relief requested therein being a core proceeding pursuant to 28 U.S.C. §§ 157 and 1334; and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Objection having been provided; and it appearing that no other or further notice need be provided; and the Court having determined that there exists just cause for the relief granted herein and that such relief is in the best interests of the Debtors, their estates and creditors and all other parties in interest; and upon the arguments presented at the hearing before the Court, and any responses to the Objection having been withdrawn, resolved, or overruled on the merits; and after due deliberation and sufficient cause appearing therefore,

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

<sup>2</sup> Capitalized terms used but not otherwise defined herein shall have the meanings set forth in the Objection.

**IT IS HEREBY ORDERED THAT:**

1. The Objection is sustained to the extent set forth herein.
2. The Claims Subject to Adjustment listed on **Schedule 1** attached hereto are hereby reduced by the amounts set forth on **Schedule 1** pursuant to Bankruptcy Code section 502(b).
3. The terms and conditions of this Order shall be immediately effective and enforceable upon the entry of this Order.
4. The clerk of the Court and the Debtors' claims agent are authorized and directed to modify the official claims register for each Debtor, as appropriate, in accordance with the terms of this Order.
5. The Debtors are authorized to take all such actions as are necessary or appropriate to implement the terms of the Order.
6. The Court retains jurisdiction with respect to all matters arising from or related to the interpretation, implementation, and enforcement of this Order.

Dated: New York, New York  
May \_\_\_\_, 2014

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THE HONORABLE ROBERT E. GROSSMAN  
UNITED STATES BANKRUPTCY JUDGE

**Schedule 1**

**Books and Records - Claims Subject to Adjustment**

<b>IN RE ATARI, INC., ET AL.</b>						
<b><u>Schedule 1: Books and Records - Claims Subject to Adjustment</u></b>						
<b>Date Filed</b>	<b>Claim Number</b>	<b>Claimant</b>	<b>Asserted Claim Amount</b>	<b>Adjusted Claim Amount</b>	<b>Basis of Objection</b>	<b>Debtor/Case Number</b>
6/15/2013	178	State of New Jersey – Division of Taxation PO Box 245 Trenton, NJ 08695-0245	\$6,000	\$0	Books & Records	Atari Interactive, Inc. 13-10177
6/15/2013	179	State of New Jersey – Division of Taxation PO Box 245 Trenton, NJ 08695-0245	\$20,000	\$0	Books & Records	Atari, Inc. 13-10176
7/1/2013	185	NYC Department of Finance TP&P Division/Office of Tax Audits 345 Adams Street, 5 <sup>th</sup> Floor Brooklyn, New York 11201	\$183,741.17	\$94,900.15	Books & Records	Atari, Inc. 13-10176
<b>TOTAL</b>			<b>\$94,900.15</b>			