

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

In re:

ATARI, INC., et al.,

Reorganized Debtors.¹

Chapter 11

Case No. 13-10176 (RG)

(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*")² 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and upon the arguments presented at the hearing before the Court, and any responses to the Objection having been withdrawn, resolved, or overruled on the merits; and after due deliberation and sufficient cause appearing therefore,

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

² 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: May 27, 2014
New York, New York




Robert E. Grossman
United States Bankruptcy Judge