

EXHIBIT 10



ATARI Europe, SAS
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Alden Global Value Recovery Master Fund LP

c/o Ogier Fiduciary Services (Cayman) Limited,
89 Nexus Way, Camana Bay,
Grand Cayman KY1-9007
Cayman Islands

March 30, 2015

To the attention of M. Jason Pecora and M. Michael Monticciolo, General Counsel

Dear Sirs:

As you are aware, pursuant to Section Article 3.1 of Amendment 17 (dated December 9th, 2014) of the term loan agreement initially dated 21 April 2006 as modified and restated and transferred to Alden, as lender (the "**Term Loan**"), if an amount of at least five million Euros (EUR 5,000,000.00) of principal plus the corresponding accrued interest on the outstanding principal is prepaid no later than March 31st, 2015, the maturity date of the Term Loan is automatically extended from September 30th, 2015 to April 1st, 2017.

We were in the process of reviewing the computation of the interest paid to date when we realized that the effective global rate (*Taux Effectif Global*) ("**TEG**") provided pursuant to Section 10.5 of the Term Loan was wrong.

Pursuant to articles 1907 of the French Civil Code and L. 313-2 of the French Consumer Code, the interest rate of the Term Loan shall be replaced by the French legal interest rate, as this is published every year by the French state, for any period for which an incorrect TEG has been provided.

The interest rate applied under the Term Loan has always been greater than the French legal interest rate.

We are currently finalizing the calculation of the overpayments. We will provide you, as soon as

practicable, with detailed calculations of the amount of interest which should have been paid in applying the French legal interest rate and of the excess interest payments which have been made, and the resulting balance under the Term Loan.

The foregoing is confidential.

Sincerely yours,

A handwritten signature in blue ink, appearing to be 'F. Chesnais', is written over a horizontal line. The signature is stylized and includes a large loop at the beginning.

ATARI EUROPE, SAS

By: Atari SA as Président, itself represented by Frédéric Chesnais in his capacity of *Directeur Général*

Address: 78, rue Taitbout - 75009 Paris – France

Cc: Denis Bunma – General Secretary