

EXHIBIT J

ALDEN GLOBAL VALUE RECOVERY MASTER FUND L.P.

c/o Alden Global Capital LLC
885 Third Avenue, Suite, 34th Floor
New York, New York 10019
U.S.A.

ATARI EUROPE, SAS

78, rue Taitbout, 75009 Paris
France

To the attention of: Mr. Frédéric Chesnais, *Directeur Général* of Atari SA, *Président* of Atari Europe SAS

By email (fredchesnais@atari.com) and registered mail

April 20, 2015

Dear Sir,

1. We are writing in response to your letter dated April 15, 2015 (the “**Atari Letter**”), in which you have asserted in response to to Alden’s letter dated April 10, 2015 that there has been no Event of Default under the Credit Facility Agreement dated April 21, 2006, as amended to date (the “**Term Loan**”). Capitalized terms used herein and not otherwise defined have the meaning ascribed to them in the Term Loan. Alden Global Value Recovery Master Fund L.P. (“**Alden**”) is the Lender, Facility Agent, and Security Agent under the Term Loan.
2. In the Atari Letter, you acknowledge that Borrower did not make a quarterly interest payment on or before March 31, 2015. The failure to make that payment, which was required under Amendment No. 16 of the Term Loan, constitutes an Event of Default.
3. The Atari Letter is erroneous in asserting that the Borrower was excused from making the interest payment due by March 31, 2015 as the result of the December 9, 2014 Letter (as defined in the Atari Letter. Alden did not waive or excuse the Borrower’s obligation to make the quarterly interest payments that are due in 2015 under the Term Loan in the December 9, 2014 Letter or otherwise.
4. In Amendment No. 16, the parties agreed that, “*from December 1, 2013 through December 31, 2014, interest shall accrue and be payable in kind (capitalized) on the last day of each calendar quarter. For the interest accruing from and after January 1, 2015, interest shall be payable on the last day of each calendar quarter, with the last interest payment due on the Final Maturity Date*”. The December 9, 2014 letter did not alter these provisions but instead merely confirmed them “as of the date hereof,” *i.e.*, December 9, 2014.

5. The wire transfer of €418,237.65 that the Borrower asserts in the Atari Letter that it initiated on March 6, 2015 is irrelevant to the Event of Default that arose from the Borrower's failure to make the required interest payment on or before March 31, 2015. Under Amendment No. 17 to the Term Loan, Parent agreed that 50% of the net proceeds of a Proposed Issuance would be applied to repay the existing Commitment. This mandatory repayment of principal is unrelated to the interest due on March 31, 2015 as required under Amendment No. 16.
6. Alden hereby reiterates that an Event of Default has occurred and is continuing under the Term Loan for the reasons and on the grounds expressed in the Alden Notification.
7. The Facility Agent repeats its request that the Borrower promptly provides it with the Section 20.5(b) certification and hereby reiterates all of its rights as reserved and asserted in Alden's letter dated April 10, 2015.

Sincerely,



ALDEN GLOBAL VALUE RECOVERY MASTER FUND L.P

By: Alden Global Capital LLC, its Investment Advisor,
itself by: Heath Freeman, President