

EXHIBIT B

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:

ATARI, INC., *et al.*,

Debtors.¹

) Chapter 11

) Case No. 13-10176 (JMP)

) (Jointly Administrated)

**DECLARATION OF JOSHUA SCHERER IN SUPPORT OF APPLICATION OF THE
DEBTORS AND DEBTORS-IN POSSESSION TO EMPLOY AND RETAIN PERELLA
WEINBERG PARTNERS LP AS THEIR INVESTMENT BANKER**

I, Joshua Scherer, hereby declare, pursuant to 28 U.S.C. § 1746, that the following statements are true and correct, to the best of my knowledge and belief after due inquiry as described herein:

1. I am over the age of 18 and competent to testify. I am a Partner of Perella Weinberg Partners LP (“Perella”), which, together with its affiliates (the “Firm”), is a global financial services firm that provides corporate advisory, private placement and asset management services to clients, headquartered at 767 Fifth Avenue, New York, New York 10153. The Firm has offices located in New York, New York; London, England; San Francisco, California; Beijing, China; and Abu Dhabi and the United Arab Emirates. I am duly authorized to make and submit this declaration (the “Declaration”) on behalf of the Firm in accordance with sections 327(a) and 328(a) of title 11 of the United States Code (the “Bankruptcy Code”), rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and rules 2014 and 2016 of the Local Bankruptcy Rules of the United States Bankruptcy Court for Southern District of New York (the “Local Rules”) in support of the application (the “Application”)² of the Debtors for entry of an

¹ The other Debtors are Atari Interactive, Inc., Humongous, Inc., and California U.S. Holdings, Inc.

² Capitalized terms used but not otherwise defined herein shall have the meaning ascribed to such terms in the Application.

order (i) authorizing the Debtors to employ and retain Perella as the Debtors' financial advisor and investment banker, *nunc pro tunc* to the January 31, 2013.

2. I am duly authorized to make this Declaration on behalf of Perella and to submit this Declaration in support of the Application. Unless otherwise stated in this Declaration, I have personal knowledge of the facts set forth herein and, if called as a witness, I would testify thereto. Certain of the disclosures set forth herein relate to matters within the knowledge of other employees of Perella and are based on information provided by them. To the extent any information disclosed herein requires amendment or modification upon Perella's completion of further analysis or as additional party in interest information becomes available, a supplemental declaration will be submitted to the Court reflecting such amended or modified information.

Perella's Qualifications

3. The Firm is an investment banking and financial services firm providing corporate advisory and asset management services to clients around the world. Perella's corporate advisory practice is focused on providing public and private clients with advice related to mergers and acquisitions and financial restructurings. Perella's financial restructuring practice works with companies, investors and other parties-in-interest in turn-around and distressed situations.

4. Perella's professionals have extensive experience working with financially troubled companies in complex financial restructurings both out-of-court and in chapter 11 proceedings. Perella and its professionals have been involved as advisors to debtors, creditors, and equity constituencies and government agencies in many reorganization cases.

5. In my role as a Partner at Perella, I have advised numerous clients in a variety of different types of distressed transactions. Prior to my employment with Perella, from April 1999

until May 2007, I held a number of positions with increasing responsibility at Houlihan Lokey Capital Inc., most recently as a Director. From August 1997 until December 1998, I was a Partner at Professional Resources Sdn. Bhd., a Malaysia-based turnaround management firm. From June 1994 until June 1997, I was a Financial Analyst in the investment banking division of Merrill Lynch & Co. in both New York and Hong Kong.

6. The nature of my work for Perella has been primarily focused on bankruptcy and other restructuring situations, representing debtors and investors in distressed companies. The scope of this work includes investment banking, and restructuring, financing, sale and financial advisory services. Among other things, I advise companies with respect to corporate restructurings, sale transactions, obtaining credit facilities and refinancings, and negotiations with interested purchasers, credit providers and creditors, among other constituencies.

7. I have advised chapter 11 debtors or investors in distressed companies in a number of transactions, including, among others: Air Canada, American Color Graphics, American National Power, Atlas Air, Avery Weigh-Tronix, Crusader Energy, Delta Air Lines, Gate Gourmet, Hawker Beechcraft, Hostess Brands, KCS Energy, Mattress Discounters, Muzak, Neff, One Communications, Pathmark Stores, Pierre Foods, Pillowtex, Plainwell, Spectrum Brands, Texas Petrochemicals, Tokheim Corporation, Tropicana Entertainment, US Airways, Vertis Communications, Winn Dixie and Workflow Management.

8. I believe that Perella and the professionals it employs are well-qualified to advise the Debtors in the matters for which Perella is proposed to be employed.

9. Perella is aware that the Debtors are retaining other professionals to assist with the Debtors' efforts in these chapter 11 cases. However, each professional will be retained to provide distinct services, and each of the Debtors' professionals should, and Perella will, use its best efforts to avoid duplicating work.

Services to be Provided

10. Subject to further order of the Court and consistent with that certain engagement letter between the Debtors and Perella, dated as of January 31, 2013 (the “Engagement Letter”), a true and complete copy of which is annexed as **Exhibit 1** hereto, the Debtors have requested that Perella render the following investment banking services:

- a) become familiar with the business, operations, properties, financial condition and prospects of the Debtors;
- b) review the Debtors’ financial condition and outlook;
- c) assist in the development of financial data and presentations to the Debtors’ Board of Directors, various creditors, and other parties;
- d) analyze the Debtors’ financial liquidity and evaluate alternatives to improve such liquidity;
- e) evaluate the Debtors’ debt capacity and alternative capital structures;
- f) participate in negotiations among the Debtors and their creditors, suppliers, lessors and other interested parties with respect to any of the transactions contemplated by the Engagement Letter;
- g) advise the Debtors and negotiate with lenders with respect to potential waivers or amendments of various credit facilities;
- h) identify potential purchasers and advise and assist the Debtors in analyzing, structuring, planning, negotiating and effecting any transaction; and
- i) provide such other advisory services as are customarily provided in connection with the analysis and negotiation of any of the transactions contemplated by the Engagement Letter, as requested and mutually agreed.

Professional Compensation

11. Perella has agreed to represent the Debtors for compensation according to the fee structure agreed upon in the Engagement Letter, as further detailed in the Application (the “Fee and Expense Structure”). The Fee and Expense Structure is reasonable and consistent with Perella’s typical fees for work of this nature. The Fee and Expense Structure is set at a level designed to compensate Perella fairly for the work of their Professionals and assistants, and to cover fixed and routine overhead expenses. Indeed, the entire engagement as set forth in the

Engagement Letter is common within the industry and reflects what is considered to be “market” both in- and out-of-chapter 11 proceedings, in each case, in light of Perella’s experience in restructurings and the scope of work to be performed pursuant to its retention. It is Perella’s policy to charge its clients for all out-of-pocket disbursements and expenses incurred in the rendition of services.

12. Perella will file with the Court interim and final fee applications for allowance of its compensation and reimbursement of its expenses in accordance with the Bankruptcy Code, any applicable Bankruptcy Rules, any applicable Local Rules and any orders of this Court. It is not the general practice of financial advisory or investment banking firms to keep detailed time records similar to those customarily kept by attorneys. Perella’s Professionals, when formally retained in chapter 11 cases and when required by local rules, do, and in these chapter 11 cases will, keep time records describing their general activities in one hour increments.

13. Among the terms and conditions in the Engagement Letter is an indemnity (the “Indemnity Provisions”) for the benefit of Perella and certain other indemnified persons. The Indemnity Provisions are a reasonable term and condition of the engagement of Perella by the Debtors. Unlike the market for other professionals that a debtor may retain, indemnification is a standard term of the market for financial advisors and investment bankers. In fact, the Indemnity Provisions are comparable to those generally obtained by financial advisory and investment banking firms of similar stature to Perella and for comparable engagements, both in- and out-of-court.

14. In accordance with section 504 of the Bankruptcy Code, Perella has no agreement or understanding with any other entity, other than a principal, a partner or an associate of Perella, for the sharing of compensation received or to be received for services rendered in connection with these chapter 11 cases.

Perella's Disinterestedness

15. In connection with its retention by the Debtors, Perella conducted a review, employing the procedures and methodology described herein (such review, the "Conflict Search"), of relationships between Perella and the list of individuals and entities set forth on Exhibit 2 hereto (excluding the Debtors, collectively, the "Potential Parties-in-Interest"). Based on the results of the Conflict Search conducted to date, to the best of my knowledge, none of myself, Perella or any of its principals, partners, members or professionals (collectively, the "Professionals"), insofar as I have been able to ascertain based on the procedures employed in the Conflict Search, (i) have any connection with the Debtors, any of the Potential Parties-in-Interest, or the United States Trustee for the Southern District of New York (the "U.S. Trustee") or any person employed by the U.S. Trustee, or (ii) represents an interest that is materially adverse to the interest of the Debtors' estate or any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in the Debtors, or for any other reason of which I know or about which I have been informed, with respect to services to be performed pursuant to the Engagement Letter, except as disclosed or otherwise described herein.

16. To the best of my knowledge, and based on the results of the Conflict Search, Perella is a "disinterested person" within the meaning of section 101(14) of the Bankruptcy Code, in that, except as otherwise set forth herein, its Professionals:

- a. are not creditors, equity security holders, or insiders of the Debtors;
- b. are not and were not, within two years of the Petition Date, a director, officer or employee of the Debtors; and
- c. do not have an interest materially adverse to the interest of the estates or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtors, or for any other reason.

17. Prior to Perella's formation, some of Perella's Professionals, in connection with their employment before joining Perella, appeared or were engaged in cases, proceedings and transactions involving attorneys, accountants, investment bankers, and financial consultants, some of which may be Potential Parties-in-Interest.

18. As part of Perella's diverse businesses, Perella appears or may appear in cases, proceedings, and transactions involving attorneys, accountants, investment bankers, and financial consultants, some of which may represent claimants and Potential Parties-in-Interest in these chapter 11 cases. Further, Perella (including its Professionals prior to their employment at Perella), has in the past, and may in the future, be represented by attorneys and law firms in the legal community, some of whom may be involved in these chapter 11 cases. In addition, Perella (including its Professionals prior to their employment at Perella) has in the past and will likely in the future, be working with or against other professionals involved in these chapter 11 cases, in matters unrelated to these chapter 11 cases. To the best of my knowledge, none of these business relations constitute interests materially adverse to the Debtors in matters upon which Perella is to be engaged in these chapter 11 cases.

19. Perella (including its Professionals prior to their employment at Perella) may have in the past represented, may currently represent, and likely in the future will represent, Potential Parties-in-Interest of the Debtors in connection with matters unrelated to the Debtors and these chapter 11 cases (except as described below). In addition, Perella makes the following specific disclosures:

- a. In the past, and as recent as 2011, certain corporate advisory affiliates of Perella have provided financial advisory services to Atari, S.A. and certain other affiliates of the Debtors for which such Perella affiliates received compensation. The Perella affiliate completed their work for such assignments and received all compensation due for such mandates.

- b. Perella recently advised Vertis Holdings, Inc. ("Vertis") and certain other related debtors in connection with its recent sale to Quad/Graphics, Inc. in accordance with Section 363 of the Bankruptcy Code. Alden Global Capital, a Party-in-Interest in these chapter 11 cases, was previously a shareholder of Vertis.
- c. In 2006, the Firm raised funds from twelve strategic investors (collectively, the "Investors") to establish its operations and to invest in the various investment vehicles established by the Firm in its asset management business. Some of these Investors may be Potential Parties-in-Interest. To the best of my knowledge, none of these business relations constitute an interest materially adverse to the Debtors in matters upon which Perella is to be engaged in these chapter 11 cases.
- d. Some of the Firm's Professionals have assets managed by financial advisors or hold mutual funds which are managed by third party fund managers. Neither the Firm nor its Professionals have any control over the investments in such funds, including investment purchases, sales and the timing of such activities. Securities of the Debtors or Potential Parties-in-Interest may be held through the foregoing investments. In addition, certain Professionals may hold securities of Potential Parties-in-Interest or their affiliates in the ordinary course. To the best of my knowledge, no employee of the Firm working directly on this engagement holds securities of the Debtors or the Debtors' affiliates.
- e. The Firm provides corporate advisory, private placement and asset management services to clients and investors around the world (collectively, the "Clients"). The corporate advisory practice (the "Advisory Practice") provides Clients with strategic advice, including advice related to mergers and acquisitions and financial restructurings. The private placement practice ("Private Placement Practice") assists Clients with the private placement of equity, equity-linked or debt securities. The Advisory Practice and Private Placement Practice are collectively referred to herein as the "Advisory Services." The Firm does not underwrite securities, engage in proprietary or customer-related sales and trading activities, or sell other financial products. As described more fully below, the Firm has an asset management business that offers multiple investment vehicles (the "Investment Services") to Clients. Some Advisory Services and Investment Services Clients and Professionals may be Potential Parties-in-Interest or have a business relationship or potential business relationship with Potential Parties-in-Interest or their affiliates.
- f. The Firm maintains internal procedures designed to preclude the dissemination of material non-public, confidential, and proprietary information from Professionals who are providing Advisory Services on the one hand, to Professionals providing Investment Services on the other hand (the "Confidentiality Procedures"). The Confidentiality Procedures include the following protections. The Investment Services business units engagement in the investment activities referred to herein (the "Investment Practice") are separate legal entities from the Advisory Services business

unit that will be providing services to the Debtors in these chapter 11 cases. None of the Perella Professionals who will directly provide services to the Debtors in these chapter 11 cases will be involved in any of the investment activities of the Investment Practices. Perella Weinberg Partners Group LP (“Perella Group”) is the parent company of Perella, and Perella Group’s Global Policies on Use of Confidential Information (the “Information Barrier Policies”) apply equally to each subsidiary of Perella Group, including Perella. Pursuant to the Information Barrier Policies, Perella has established and maintains internal information barrier policies and procedures between its Advisory Practice and Investment Practice. Perella Professionals, including those advising the Debtors (i) receive training with respect to the Information Barrier Policies and are required to certify annually that they have read, understood and complied with the Information Barrier Policies; (ii) may not directly or indirectly share any material, non-public information generated by, received from or relating to the Debtors or the chapter 11 cases with any employees, representatives or agents solely involved in the Investment Practice, except if such employees, representatives or agents need to know such information for purposes of advising or assisting the Debtors; and (iii) work in offices that are physically separated from the Investment Practice, and access to each practice’s location is restricted by key card access. Furthermore, Perella Group’s law and compliance department regularly reviews the Investment Practice’s investment transactions in monitoring the Information Barrier Policies and maintains records of such review; and periodically monitors a sampling of emails (including those of Perella Professionals advising the Debtors in these chapter 11 cases) for, among other things, compliance with the Information Barrier Policies. Accordingly, pursuant to U.S. securities law, no material non-public information concerning the Debtors will be used by the Firm in trading securities.

- g. Notwithstanding the foregoing, the Perella Professionals advising the Debtors in these chapter 11 cases may share information with (i) senior management of Perella or its affiliates who, due to their duties and responsibilities, have a legitimate need to know such information, provided that such individuals (x) otherwise comply with the Information Barrier Policies described in the previous paragraph of this Affidavit and (y) use such information solely in connection with their managerial responsibilities; (ii) regulatory and other similar authorities; and (iii) legal, compliance, finance, accounting and other shared internal control functions within Perella Group that need to know such information for purposes of carrying out their functions.
- h. In connection with its Investment Practice, affiliates of the Firm serve as general partners for and manage a number of investment vehicles (collectively, the “Perella Funds”). The investors in the Perella Funds are some or all of the Investors and principally unrelated third parties (and may include Potential Parties-in-Interest), but also may include affiliates of Perella and various of its Professionals, including potentially Professionals working on the chapter 11 cases. Some of these

Professionals, including Professionals working on the chapter 11 cases, may be limited partners in the Perella Funds. In their capacity as limited partners, these Professionals may have personal investments in the Perella Funds, but Professionals working on the chapter 11 cases shall have no control over investment decisions made by the Perella Funds, nor will they have day-to-day knowledge of investment decisions in the Perella Funds.

- i. Among other things, the Perella Funds may directly or indirectly, be (i) passive investors in other investment vehicles (the “Investment Funds”), or (ii) active, direct investors in various securities, financial instruments (including options, derivatives and debt instruments), and businesses or assets (including real estate) (collectively, the “Equity Funds”). As would be the case with respect to a mutual fund investment, none of Perella, its affiliates, the Perella Funds or the Professionals will have any control over the investments made by the Investment Funds in which the Perella Funds are invested, including investment purchases, sales and the timing of such activities. The Firm will maintain investment control over the Equity Funds that could (x) have Potential Parties-in-Interest as investors, (y) purchase the securities or assets of Potential Parties-in-Interest, or (z) conduct business with Potential Parties-in-Interest in the ordinary course of operation. As described above in subparagraph g, the Firm maintains the Confidentiality Procedures to preclude the dissemination of material non-public, confidential and proprietary information from its Professionals assigned to the chapter 11 cases to the Professionals assigned to the Perella Funds. It is possible that companies in which the Perella Funds may, directly or indirectly, own securities, or which the Perella Funds may, directly or indirectly, engage in discussions regarding a possible investment or transaction in connection with the Perella Funds, may have a relationship with the Debtors or otherwise be a Potential Party-in-Interest. These relationships are unrelated to the services Perella intends to provide in the chapter 11 cases.
- j. The Firm has a large and diverse Advisory Practice. Accordingly, Perella and its Professionals may have in the past represented, may currently represent and likely in the future will represent, in matters unrelated to the chapter 11 cases, numerous entities, some of whom may be Potential Parties-in-Interest and which may, from time to time, invest in securities of the Debtors. Perella is unable to disclose the identities of Clients who may be Potential Parties-in-Interest or have connections to the Debtors due to confidentiality obligations to such Clients. In addition, Perella believes it would adversely affect the interests of certain Clients if Perella were to publicly disclose their names. To the best of my knowledge, none of these business relations constitute interests materially adverse to the Debtors’ estates in matters upon which Perella is to be engaged in these chapter 11 cases. Perella has not represented, does not represent, and, if Perella’s retention is approved by the Court, will not represent any entity’s separate interest in these chapter 11 cases. Accordingly, Perella does not believe that any relationship it may have with any Potential Party-in-Interest will

interfere with or impair Perella's representation of the Debtors in these chapter 11 cases.

- k. The Debtors may supply services to and be a creditor of one or more companies that may be Clients or in which the Perella Funds may invest. The Debtors also may purchase goods or services from and be an obligor to one or more companies that may be Clients or in which the Perella Funds may invest. To the best of my knowledge, none of these business relations constitute interests materially adverse to the Debtors' estates in matters upon which Perella is to be engaged in these chapter 11 cases.
- l. One or more financial institutions that have, or may in the future have, an independent financial relationship with an affiliate of Perella may also be a creditor or Professional of the Debtors. To the best of my knowledge, none of these business relations constitute interests materially adverse to the Debtors' estates in matters upon which Perella is to be engaged in these chapter 11 cases.

20. Of the possible conflicts described herein, the Firm is subject to confidentiality agreements with respect to many of the entities involved, some of which may be publicly traded or owned by companies that may be publicly traded. In accordance with these confidentiality obligations, the Firm is not in a position to disclose the names of these companies, for the reasons stated herein. To the best of my knowledge, none of these business relations constitutes an interest materially adverse to the Debtors' estates in matters upon which the Firm is to be engaged in the chapter 11 cases. Perella has not been retained to assist any entity or person other than the Debtors on matters relating to, or in connection with, the chapter 11 cases. If the Court approves the proposed employment of Perella by the Debtors, Perella will not accept any engagement or perform any services in relation to the chapter 11 cases for any entity or person other than the Debtors. Perella will, however, continue to provide professional services to entities or persons that may be creditors of the Debtors or Potential Parties-in-Interest in the chapter 11 cases or their affiliates; provided, however, that such services do not directly relate to, or have any direct connection with, the chapter 11 cases.

21. In connection with its retention by the Debtors, Perella performed the following searches and inquiries to determine whether it, or any of its Professionals, had any present or former connections with the Potential Parties-in-Interest:

- a. Database. Perella searched its database (consisting of entities for which it is currently performing advisory services) against the Potential Parties-in-Interest. On the basis of that search, we are not currently formally engaged to provide advisory services to any Potential Party-in-Interest. To the best of my knowledge, no business relationships constitute interests materially adverse to the Debtors in matters upon which Perella is to be engaged in the chapter 11 cases.
- b. Employee Database. Perella searched its database of current directorships held by its Professionals against the list of Potential Parties-in-Interest. Perella's search of directorships indicated no relationship between any such directorships when compared to the Potential Parties-in-Interest.
- c. Confidentiality Agreements. Perella searched its database of executed confidentiality agreements (other than confidentiality agreements with vendors executed in the ordinary course of business). To the best of my knowledge, no confidentiality agreement business relationship constitutes an interest materially adverse to the Debtors' estates in matters upon which Perella is to be engaged in the chapter 11 cases.
- d. Firm Inquiry. Perella inquired among its Professionals whether any actual conflict would arise in the engagement by the Debtors. To the best of my knowledge, no Partner responded with any information regarding any actual conflict.

22. In light of the extensive number of the Debtors' creditors, Potential Parties-in-Interest, and potential additional parties-in-interest, neither I nor Perella are able conclusively to identify all potential relationships at this time, and we reserve the right to supplement this disclosure as additional relationships come to our attention. If any new relevant facts or relationships are discovered or arise, Perella will use reasonable efforts to identify such further developments and will file promptly a supplemental declaration as required by Bankruptcy Rule 2014(a) and Local Rule 2014-1.

23. Perella does not advise, has not advised, and will not advise any entity, other than the Debtors, in matters related to these chapter 11 cases.

24. Perella has no representations that are materially adverse to the interests of the Debtors' estates or any class of creditors or equity security holders thereof.

25. The foregoing constitutes the statement of Perella pursuant to sections 327(a), 328(a), and 504 of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 2016, and Local Rule 2014.

26. I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed on February 5, 2013 in New York, New York.

/s/ Joshua Scherer

Joshua Scherer

Partner

EXHIBIT 1

**PERELLA
WEINBERG
PARTNERS**

PERELLA WEINBERG PARTNERS
767 FIFTH AVENUE
NEW YORK, NY 10153
PHONE: 212-287-3200
FAX: 212-287-3201

January 31, 2013

PERSONAL AND CONFIDENTIAL

Atari, Inc.
475 Park Avenue South
12th Floor
New York, NY 10016
Attention: Jim Wilson, Chief Executive Officer

Dear Jim:

Perella Weinberg Partners LP (together with its corporate advisory affiliates, "Perella Weinberg Partners", "us" or "we") is pleased to confirm the arrangements under which it is engaged to act as financial advisor to Atari, Inc. (the "Company" or "you"), in connection with one or more potential Transactions (as defined below). For purposes of this letter, a "Transaction" means, in the context of Atari's Chapter 11 filing, whether effected in one transaction or a series of transactions the acquisition, directly or indirectly, by another person, of all or any portion of the business, equity and/ or assets of the Company by way of a negotiated purchase or otherwise (including, without limitation, by way of a credit bid by the Company's debt holders).

1. Services to be Rendered. During the term of our Engagement, to the extent requested by the Company, we shall:

- (a) familiarize ourselves with the business, operations, properties, financial condition and prospects of the Company;
- (b) review the Company's financial condition and outlook;
- (c) assist in the development of financial data and presentations to the Company's Board of Directors, various creditors, and other parties;
- (d) analyze the Company's financial liquidity and evaluate alternatives to improve such liquidity;

- (e) evaluate the Company's debt capacity and alternative capital structures;
- (f) participate in negotiations among the Company and its creditors, suppliers, lessors and other interested parties with respect to any of the transactions contemplated by this Agreement;
- (g) advise the Company and negotiate with lenders with respect to potential waivers or amendments of various credit facilities;
- (h) identify potential purchasers and advise and assist the Company in analyzing, structuring, planning, negotiating and effecting any Transaction; and
- (i) provide such other advisory services as are customarily provided in connection with the analysis and negotiation of any of the transactions contemplated by this agreement, as requested and mutually agreed.

2. Compensation. As compensation for our services, the Company agrees to pay us in cash, by wire transfer of immediately available funds when due, the following fees:

(a) monthly retainer fees in the amount of \$100,000 (each, a "Monthly Retainer"), (and pro rata for any part of a month) payable on the first day of each month (commencing on the date hereof); plus

(b) (i) a \$1,000,000 Transaction Fee (the "Initial Transaction Fee") payable upon the consummation of the first Transaction; plus (ii) for each Transaction consummated, an additional Transaction Fee (each, an "Additional Transaction Fee" and together with the Initial Transaction Fee, the "Aggregate Transaction Fee") based on the Transaction Value (defined below) generated from such Transaction and all prior consummated Transactions according to the following schedule:

Transaction Value for applicable Transaction and all prior consummated Transactions	Transaction Fee Percentage
\$30,000,000 to \$50,000,000	3%
Any amount above \$50,000,000 to \$100,000,000	5%
Any amount above \$100,000,000	6%

provided, that 50% of Monthly Retainers paid to us after the first full three months of our Engagement will be credited, one-time against the Transaction Fee (as any portion of the Transaction Fee is paid out).

Additional Transaction Fees shall be due and payable as Transactions are consummated. For the avoidance of doubt, when calculating the Transaction Fee Percentage for any Transaction, the Transaction Value for each Transaction consummated prior to such Transaction will be added to the Transaction Value for such Transaction.

For the purpose of calculating a Transaction Fee for any Transaction, "Transaction Value" shall include, without limitation: (i) all cash, notes, securities and other property (whether tangible or intangible) paid, payable, delivered or deliverable, as the case may be (whether pursuant to any escrow or hold back, installment or earn-out, non-compete agreement, consulting agreement or otherwise), by the purchaser(s) or its affiliates to the Company and/or its security holders (including holders of the Company's or any of its subsidiaries' common equity, preferred equity, options or warrants) in connection with such Transaction; (ii) the principal amount of all liabilities of the Company and its subsidiaries, including, without limitation, all indebtedness, pension and other post-retirement liabilities and guarantees of the Company or its subsidiaries outstanding as of the closing date of such Transaction or directly or indirectly assumed, refinanced, consolidated or extinguished in connection therewith and (iii) the amount of any extraordinary dividends or distributions paid or payable to the Company's equity holders or any of its subsidiaries' minority equity holders in connection with such Transaction. For purposes of computing Transaction Value hereunder, (w) publicly traded securities shall be valued at the average of their closing prices (as reported in The Wall Street Journal or other reputable source reasonably designated by us if The Wall Street Journal does not publish such closing prices) for the five trading days prior to the closing of the Transaction, (x) options shall be valued using the treasury stock method without giving effect to tax implications, and (y) any other non-cash consideration shall be valued at the fair market value thereof as determined in good faith by us and the Company. In the event the Company determines to effect a material transaction that would not constitute a Transaction, the parties agree to negotiate an amendment to this letter to include compensation terms commensurate with the services Perella Weinberg Partners provides with respect to such transaction, taking into account the nature of our services, our role, our expertise, the complexity of the matter, the intensity and duration of our efforts, the results obtained and the custom and practice among investment bankers acting in similar circumstances.

3. Expenses. In addition to our fees for professional services, the Company agrees that it will promptly reimburse us for all of our expenses (including, but not limited to, professional and legal fees, charges and disbursements of our legal counsel, any sales, use or similar taxes (including additions to such taxes, if any) arising in connection with any matter referred to in this letter, travel and hotel expenses, printing

costs, data processing and communication charges, research expenses and courier and postage services); provided that we will not incur any single expense in excess of \$5,000 without your prior written consent. The Company's obligation to reimburse expenses incurred by us in connection with the Engagement will survive the completion or termination of the Engagement. Nothing in this Section 3 shall modify or otherwise affect the Company's obligations under Annex A.

4. Confidentiality. The Company may not disclose, summarize, excerpt from or otherwise refer to any advice rendered by us, whether formal or informal, without our prior written consent except as required by law or regulation. For the avoidance of doubt, the Company shall be entitled to disclose the contents of this letter and the terms of our Engagement in any court filing or in any court proceeding. The Company's obligations under this paragraph will survive the completion or termination of the Engagement.

We will not be providing the Company with, and the Company will not look to us for, tax, legal or accounting advice and we agree that nothing in this letter is intended to impose any conditions of confidentiality within the meaning of Section 6111 of the Internal Revenue Code of 1986, as amended, or US Treasury Regulation Section 1.6011-4 and the Company may disclose to any and all persons, without limitation of any kind, the United States tax treatment (federal, state and local) and tax structure of any transaction and all materials of any kind relating to such tax treatment and tax structure.

5. Information. In connection with our Engagement, the Company will provide us with access to the Company's officers, directors, employees, accountants, legal advisors, and other representatives (collectively, "Representatives"), and will furnish us and cause its Representatives to furnish us, with such information as we may reasonably request (all such information so furnished being the "Information"). The Company recognizes and confirms that we (i) will use and rely primarily on the Information and on information available from generally recognized public sources in performing our services without having independently verified the same, (ii) do not assume responsibility for the accuracy or completeness of the Information and such other information, (iii) will not make an independent evaluation or appraisal of any assets or liabilities of the Company or any other party and (iv) with respect to any financial forecasts (including cost savings and synergies) that may be provided to or discussed with us, we will assume that they have been reasonably prepared and reflect the best then currently available estimates and judgment of your management. To the best of the Company's knowledge, the information to be furnished by the Company and its Representatives, when delivered, will be true and correct in all material respects and will not contain any material misstatement of fact or omit to state any material fact necessary to make the statements contained therein not misleading. The Company will promptly notify us if it learns of any material inaccuracy or misstatement in, or material omission from, any Information theretofore delivered to us.

6. Indemnification. The Company acknowledges that we have been retained hereunder solely as an independent contractor and that nothing in this letter or the nature of our services shall be deemed to create a fiduciary or agency relationship between us and the Company or its equity holders, employees or creditors. In order to induce us to accept the Engagement, the Company agrees to the indemnity and exculpation provisions and other matters set forth in Annex A, which forms a part of and is incorporated by reference into this letter. Prior to entering into any agreement or arrangement with respect to, or effecting, any proposed sale, exchange, dividend or other distribution or liquidation of all or a significant portion of its assets in one or a series of transactions or any significant recapitalization or reclassification of its outstanding securities that does not directly or indirectly provide for the assumption of the obligations of the Company set forth in Annex A, the Company will notify Perella Weinberg Partners in writing thereof (if not previously so notified) and, if requested by Perella Weinberg Partners, shall arrange in connection therewith alternative means of providing for the obligations of the Company set forth in Annex A, including the assumption of such obligations by another party, insurance, surety bonds or the creation of an escrow, in each case, in an amount and upon terms and conditions reasonably satisfactory to Perella Weinberg Partners and the Company. The terms and provisions of this Section 6 and of Annex A shall survive the completion or termination of the Engagement.

7. Bankruptcy Court Approval. The Company shall use its reasonable efforts to seek an order authorizing our employment pursuant to the terms of this Agreement, as a professional person pursuant to, and subject to the standard of review of, Section 328(a) of title 11 of the United States Code (the "Bankruptcy Code"), the applicable Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") and applicable local rules and orders and not subject to any other standard of review under Section 330 of the Bankruptcy Code. In so agreeing to seek our retention under Section 328(a) of the Bankruptcy Code, the Company acknowledges that it believes that our general restructuring experience and expertise, its knowledge of the capital markets and its merger and acquisition capabilities will inure to the benefit of the Company in pursuing any Transaction, that the value to the Company of our services derives in substantial part from that expertise and experience and that, accordingly, the structure and amount of the contingent fees are reasonable regardless of the number of hours to be expended by our professionals in the performance of the services to be provided hereunder. The Company shall submit our employment application as soon as practicable and use its reasonable efforts to cause such application to be considered on the most expedited basis. The employment application and the proposed order authorizing our employment must be acceptable to us in our sole discretion. Following entry of the order authorizing our employment, the Company shall pay all fees and expenses due pursuant to this agreement, as approved by the court having jurisdiction of the bankruptcy case involving the Company (the "Bankruptcy Court"), as promptly as possible in accordance with the terms of this Agreement and the order of such Bankruptcy Court, the Bankruptcy Code, the Bankruptcy Rules and applicable local rules and orders, and will work with us to promptly file any and all necessary applications regarding such fees and expenses with the Bankruptcy Court. We shall have no

obligation to provide services under this agreement unless our retention under this agreement is approved under Section 328(a) of the Bankruptcy Code by final order of the Bankruptcy Court which is acceptable to us and which approves this agreement in all material respects. If the order authorizing our employment is not obtained, or is later reversed, modified or set aside for any reason, we may terminate this agreement, and the Company shall promptly reimburse us for all fees and expenses due hereunder, including any fees due or to become due under the Tail Period (as defined below). The terms of this Section are solely for our benefit, and may be waived, in whole or in part, only by us.

8. Expertise. The Company acknowledges and agrees that Perella Weinberg Partners' restructuring expertise as well as its capital markets knowledge, financing skills and mergers and acquisitions capabilities, some or all of which may be required by the Company during the term of our Engagement hereunder, were important factors in determining the amount of the various fees set forth herein, and that the ultimate benefit to the Company of our services hereunder could not be measured merely by reference to the number of hours to be expended by our professionals in the performance of such services. The Company also acknowledges and agrees that the various fees set forth herein have been agreed upon by the parties in anticipation that a substantial commitment of professional time and effort will be required of us and our professionals hereunder over the life of the Engagement, and in light of the fact that such commitment may foreclose other opportunities for us and that the actual time and commitment required of us and our professionals to perform their services hereunder may vary substantially from week to week or month to month, creating "peak load" issues for the firm. In addition, given the numerous issues which we may be required to address in the performance of our services hereunder, our commitment to the variable level of time and effort necessary to address all such issues as they arise, and the market prices for our services for engagements of this nature in an out-of-court context, the Company agrees that all of the fee arrangements specified herein are commercially reasonable.

Notwithstanding anything contained in this agreement to the contrary, we shall have no responsibility for designing or implementing any initiatives to improve the Company's operations, profitability, cash management or liquidity or to provide any fairness, valuation or solvency opinions or to make any independent evaluation or appraisal of any assets or liabilities of the Company or any other party. We make no representations or warranties about the Company's ability to (i) successfully improve its operations, (ii) maintain or secure sufficient liquidity to operate its business, or (iii) successfully complete any Transaction. We are retained under this Agreement solely to provide advice and services regarding the transactions contemplated by this Agreement. Our Engagement does not encompass providing "crisis management."

9. Termination. Our services hereunder may be terminated with or without cause by you or by us at any time and without liability or continuing obligation to you or to us; provided, however, that no termination of our Engagement shall modify or affect (i) the Company's obligation to pay our fees and to pay or reimburse expenses through the effective date of termination and (ii) the Company's other obligations

hereunder, all of which shall survive the termination of our Engagement; and provided, further, that in the case of termination by you, we shall be entitled to be paid the full amount of our Transaction Fee if, within 1 year of such termination, (i) one or more Transactions is effected, or (ii) the Company agrees to one or more Transactions any of which is subsequently effected, at any time.

10. Other Perella Weinberg Partners Activities. Perella Weinberg Partners is a financial services firm engaged directly and through its affiliates in investment banking, financial advisory services, investment management, asset management and other advisory services and sponsors special purpose acquisition vehicles. The Company understands and acknowledges that in performing the Engagement we will not be under any duty to disclose to the Company, or use for the benefit of the Company, any confidential or non-public information obtained by us or our affiliates in the course of providing services to any other person or engaging in any other transaction (including as principal) or business activities. In the ordinary course of our business activities, Perella Weinberg Partners LP or its affiliates may at any time hold long or short positions, and may trade or otherwise effect transactions, for our own account or the accounts of customers, in debt or equity or other securities (or related derivative securities) or financial instruments (including bank loans or other obligations) of the Company or any other party to a Transaction or any of their respective affiliates.

11. Regulation Relating to Client Identification. Federal law and regulations require financial institutions to obtain, verify and record information that identifies each person with whom they do business prior to doing such business and to provide reasonable notice to such persons that the financial institution is verifying such person's identity. Accordingly, the Company will provide Perella Weinberg Partners, as necessary and upon request, certain identifying information, including, but not limited to, a government-issued identification number (e.g., a U.S. taxpayer identification number) and certain other information or documents necessary to verify the Company's identity, such as certified corporate documentation, partnership agreement or trust instrument.

12. Other Advisors. It is understood that no Indemnified Person, as defined herein in Annex A, shall have any responsibility or liability to the Company or its affiliates or any other party in connection with the advice, opinions or actions of any other advisor, or any other party that is or may be engaged by the Company, and further, no Indemnified Person or such other advisor shall have any responsibility or liability to each other in connection with the advice or opinions rendered by such party in connection with the Transaction.

13. Public Announcements. The Company acknowledges that we may, at our option and expense and after public announcement of any Transaction, place announcements and advertisements or otherwise publicize such Transaction and our role in it (which may include the reproduction of the Company's logo and a hyperlink to the Company's website) on our internet website and in such financial and other newspapers

and journals as we may choose, stating that we acted as financial advisor to the Company in connection with such Transaction.

14. Authorization. The Company acknowledges its agreement with the terms set forth herein, and acknowledges that the Company has reviewed and agreed to be bound by the terms hereof, and that the Company has all requisite power and authority to enter into this letter agreement on behalf of itself, and has been duly and validly authorized to do so, as evidenced by the signatures affixed hereto. Facsimile signatures shall be deemed original, binding signatures.

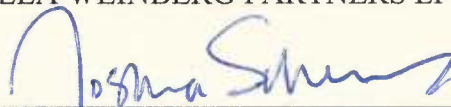
15. Governing Law. All aspects of the relationship created by this letter (including Annex A) shall be governed by and construed in accordance with the laws of the State of New York, applicable to agreements made and to be performed entirely in such State. All actions and proceedings arising out of or relating to the letter shall be heard and determined exclusively in the U.S. District Court for the Southern District of New York or, if that court does not have subject matter jurisdiction, in any state court located in the City of New York, to whose jurisdiction the Company hereby irrevocably submits. The Company hereby irrevocably waives any defense or objection to the New York forum designated above. Each of Perella Weinberg Partners and the Company (on its own behalf and, to the extent permitted by law, on behalf of its shareholders) waives all right to trial by jury in any action, suit, proceeding or counterclaim (whether based upon contract, tort or otherwise) related to or arising out of the Engagement or the performance by Perella Weinberg Partners of the services contemplated by this letter.

We are delighted to accept the Engagement and look forward to working with you on this assignment. Please confirm your agreement to the foregoing by signing and returning to us the enclosed duplicate of this letter which then will be a binding agreement.

Very truly yours,

PERELLA WEINBERG PARTNERS LP

By

A handwritten signature in blue ink, appearing to read "Joshua Scherer", is written over a horizontal line.

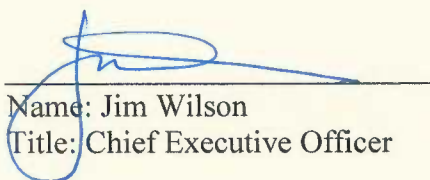
Name: Joshua Scherer

Title: Partner

Agreed and accepted as of
the date first set forth above:

ATARI, INC.

By



Name: Jim Wilson

Title: Chief Executive Officer

Enclosure

Annex A

The Company agrees to indemnify and hold harmless Perella Weinberg Partners and its affiliates and its and their respective officers, directors, partners, members, employees, consultants and agents and each other person, if any, controlling Perella Weinberg Partners or any of its affiliates (Perella Weinberg Partners and each such other person being an "Indemnified Person") from and against any losses, claims, damages or liabilities related to, or arising out of or in connection with our engagement or any matter referred to in this letter (the "Engagement"), and will reimburse each Indemnified Person for all reasonable expenses (including reasonable fees, charges and disbursements of counsel) as they are incurred in connection with investigating, preparing, pursuing or defending any action, claim, suit, investigation or proceeding related to, arising out of or in connection with the Engagement, whether or not pending or threatened and whether or not any Indemnified Person is a party; provided, however, that the Company will not be responsible for any losses, claims, damages or liabilities (or reasonable expenses relating thereto) that are finally judicially determined to have resulted primarily from the gross negligence or willful misconduct of any Indemnified Person. The Company also agrees that no Indemnified Person shall have any liability (whether direct or indirect, in contract or tort or otherwise) to the Company for or in connection with the Engagement, except for any such liability for losses, claims, damages or liabilities incurred by the Company that are finally judicially determined to have resulted primarily from the gross negligence or willful misconduct of such Indemnified Person.

The Company, or any of its affiliates, will not, without Perella Weinberg Partners' prior written consent, settle, compromise, consent to the entry of any judgment in or otherwise seek to terminate any action, claim, suit, investigation or proceeding in respect of which indemnification, reimbursement or contribution may be sought hereunder (whether or not any Indemnified Person is a party thereto) unless such settlement, compromise, consent or termination includes a full release of each Indemnified Person from any and all liabilities arising out of such action, claim, suit, investigation or proceeding. No Indemnified Person seeking indemnification, reimbursement or contribution under this Annex A will, without the Company's prior written consent, settle, compromise, consent to the entry of any judgment in or otherwise seek to terminate any action, claim, suit, investigation or proceeding referred to in the preceding paragraph.

If the indemnification provided for in the first paragraph of this Annex A is judicially determined to be unavailable (other than in accordance with the terms hereof) to an Indemnified Person in respect of any losses, claims, damages or liabilities referred to herein, then, in lieu of indemnifying such Indemnified Person hereunder, the Company shall contribute to the amount paid or payable by such Indemnified Person as a result of such losses, claims, damages or liabilities (and expenses relating thereto) (a) in such proportion as is appropriate to reflect the relative benefits to Perella Weinberg Partners, on the one hand, and the Company, on the other hand, of the Engagement or (b) if the allocation provided by clause (a) above is not available, in such proportion as is appropriate to reflect not only the relative benefits referred to in such clause (a) but also the relative fault of each of Perella Weinberg Partners and the Company, as well as any other relevant equitable considerations; provided, however, in no event shall Perella Weinberg Partners' aggregate contribution to the amount paid or payable exceed the aggregate amount of fees actually received by Perella Weinberg Partners under this letter. For the purposes of this Annex A, the relative benefits to Perella Weinberg Partners and the Company of the Engagement shall be deemed to be in the same proportion as (i) the fees paid or to be paid to Perella Weinberg Partners under this letter, bears to (ii) the total value paid or contemplated to be paid to or received or contemplated to be received by the Company or its stockholders, as the case may be, in the transaction or transactions that are the subject of the Engagement, whether or not any such transaction is consummated.

EXHIBIT 2

Schedule 1

Parties of Interest

I. Debtors

1. Atari, Inc.
2. Atari Interactive, Inc.
3. Humongous, Inc.
4. California U.S. Holdings,

II. Non-Debtor Affiliates

1. Atari S.A.
2. Atari Europe SAS
3. Ocean International Ltd.
4. Ocean Europe Ltd.
5. Atari UK Publishing Ltd
6. Eden Games SAS
7. Atari Japan KK

III. Secured Parties /DIP lenders

1. Alden Global Distressed Opportunities Master Fund, L.P.
2. Alden Global Value Recovery Master Fund, L.P.
3. Turnpike Limited

IV. Proposed DIP lender

1. Tenor Capital Management Company, L.P.

V. Employees

1. Atilano, Ryan M
2. Bittner, Kale M
3. Clock, Emily A
4. Domaguing, Michael L
5. Fashingbauer, Joel T
6. Jacobson, Anthony E
7. Ma, Laurieon
8. Moses, Jonathan R
9. Schulte, Carlos A
10. Small, Kimberly S
11. Valensi, Joshua E

12. Warner, Benjamin W
13. Munoz, Cecelia
14. Phillips, Paul A
15. Strang, David P
16. Anderson, Myrna B
17. Archibald, Ericka R
18. Banks, Peter F
19. Brown, Casandra D
20. Bulla, Yolanda
21. Duhaney, Denise
22. Gould, Jennifer Britt
23. Green, Shawn L
24. Kauderer, John G
25. Keller, Kristen J
26. Labunka, Matthew A
27. Lee, Linda
28. Leon, Lisa L
29. Leung, Michael
30. Mardel, William N
31. Massa, Kimberly M
32. Mattes, Robert A
33. Mazlen, James E
34. Moretti, Tara M
35. Sayani, Naga V
36. Shallbetter, Todd C
37. Spellerberg, Robert T
38. Stewart, Jeffrey D
39. Wilson, James W
40. Atherton, Darren M
41. Dunn, Ian James
42. Evans, Richard J
43. Jodoin, Dyan
44. Kwong, Thomas Ho Wai
45. Mascardo, Renato J
46. Mori, Giancarlo A
47. Schwenk, Adam C
48. Shah, Reina P

VI. Insurance Companies

1. Great Northern Insurance Company
2. Federal Insurance Company
3. Continental Casualty
4. National Union Fire Insurance Company of Pittsburgh, PA
5. Travelers Property Casualty Company of America
6. American Casualty Company

7. Illinois National Insurance Company
8. ACE American Insurance Company
9. Chartis Europe S.A.

VII. Professionals

1. Hunton & Williams LLP
2. Protiviti, Inc.
3. BMC Group, Inc.
4. Bracewell & Guiliani
5. Allen & Overy, LLP
6. White & Case LLP

VIII. Accounts Payable Register Parties (Includes Top 30 Unsecured Creditors)

1. 3D Exhibits, Inc.
2. 475 Building Company, LLC
3. Academy Of Interactive
4. Action Forms
5. Ad-X Limited
6. Alexander Brandon-S
7. Allied Office Supplies
8. American Stock Transfer
9. Angel Studios
10. Arista Air Conditioning
11. Arvato Entertainment LLC
12. At&T Mobility (Main)
13. Audi AG
14. Avanquest Publishing USA,
15. Avaya, Incorporated
16. Babel Media Ltd
17. Baker & McKenzie
18. Beanstalk Group LLC
19. Bedlam Games, Inc.
20. Big Apple Car, Inc.
21. Black Sea Studios
22. Bluehornet Networks, Inc.
23. Branden R. Pelok
24. Bre-Esa Operating Leases
25. Bug Tracker
26. CD Projekt Sp.Z.O.O.
27. CDV Software Entertainment
28. Centurylink QCC
29. Champion Locksmith Inc.
30. Champion Transp. Services
31. Chris Sawyer

32. Christopher Sean Bennett
33. Cinram Group, LLC
34. CIT Technology Fin Serv,
35. Cmt / Tnn
36. CNA Insurance
37. Code Mystics Inc.
38. Cogent Communications
39. Cohen Brothers Realty
40. Commonwealth Of Massachusetts
41. Compass Games
42. Complete Music Ltd
43. Comscore, Inc.
44. Conecture Technologies,
45. Cryptic Studios, Inc.
46. CT Corporation
47. Curious Brain, Inc.
48. Dan Klores Communications
49. Danzas AEI Corporations
50. Deloitte & Touche
51. Digidesign-S
52. Digital Eclipse Software
53. Discount Office Services
54. Disney Publishing
55. Dnu- Edi
56. Dnu-Next Gen
57. Dnu-Npd
58. Dnu-Pc Gamer Sub
59. Docusign, Inc.
60. Dorsey & Whitney LLP
61. Dreamcatcher Interactive
62. E! Entertainment TV
63. E4E Business Solutions,
64. Edgecast Networks, Inc.
65. EMI Records
66. Empire Interactive, Inc.
67. En Masse Entertainment,
68. Encore Installation
69. Entertainment Software
70. Ernst & Young
71. Escalation Studios Inc
72. Execu|Search Group, Inc.
73. Extol International, Inc.
74. Federal Express
75. Federal Express
76. Felsen Moscoe Mitchell &
77. Ferrari S.P.A.

78. Fiat Auto S.P.A.
79. Fibermedia Group, LLC.
80. Fire Quench Inc
81. Fluik Entertainment Inc.
82. Flurry, Inc.
83. Flying Wisdom Studios,
84. Fox Kids.Com, Incorporated
85. Frank, Rimerman & Co. LLP
86. Frankfurt Kurnit Klein &
87. Fukami Patent Office
88. Game Center Group, LLC
89. Gamespy Industries, Inc.
90. General Atlantic Partners
91. Gibson, Dunn & Crutcher
92. Glenn A. MaGala
93. Globalstep LLC
94. Google, Inc.
95. GPPG, LLC
96. Griptonite, Inc.
97. GSkinner.Com Inc.
98. GTL Media, Inc.
99. Gui Karyo
100. High Speed Production
101. Hollywood Records, Inc.
102. Hudson Fiber Network
103. Hudson Valley Computer
104. Ian Dunn
105. IBM
106. Ideas Pad Limited
107. IGS Inc.
108. Illusion Softworks, A.S.
109. ImAGe Axis Inc.
110. ImAGine Games Network
111. IMC
112. Imsi Design, LLC
113. Independiente Music
114. Informix Software Inc
115. Inlex Conseil
116. Institute For Software
117. Integrated Solutions Int.
118. Internal Revenue Srv
119. Jansco Marketing, Inc.
120. Jaymar Marketing, Inc.
121. Jennifer Gould
122. Jevic
123. Johnson Smith & Knisely

124. Joindots Gmbh
125. Jones Day
126. Joyent Inc
127. Juan Miguel Freira
128. Jumbo, Incorporated
129. Kathleen Oehler -S
130. Kennedy Covington Lobdell
131. Konica Minolta
132. Kontagent, Inc.
133. Koolhaus Games, Inc.
134. Krome Studios Inc.
135. Lanae Salisbury
136. Le Portail EDI Gateway
137. Linda Lee
138. Liner Grode Stein
139. Liquid Advertising
140. Liquid Entertainment, LLC.
141. Lixivian Corporation
142. Madruse LLC
143. Maintech
144. McGraw Communications
145. Microsoft Corporation
146. Microwarehouse
147. Midway Studios-Newcastle
148. Mosaic Sales Solutions Us
149. MSI, A Lason Company
150. Multi Packaging Solutions
151. Namco Bandai Games A
152. National Football League
153. Netnames USA
154. Netscout Systems
155. New Momentum, Inc.
156. NHL Enterprises, Lp
157. Nimbus Games Inc.
158. NNR Aircargo Service Inc.
159. Nolan Bushnell
160. N-Space, Inc.
161. Obsidian Entertainment,
162. Office Depot
163. Ohm Systems, Inc.
164. Olshan Frome Wolosky LLP
165. Original Marketing
166. Otr-Ohio General
167. Perelson Weiner LLP
168. Peter J. Solomon, L.P.
169. Petrol Advertising, Inc.

170. Pitney Bowes
171. Polygon Us Corporation
172. Premium Assignment
173. Print Scan LLC
174. Puppy S.A.
175. Putt-Putt, LLC
176. Quantic Dream
177. Quattro Gmbh
178. Quick Dispense Inc.
179. Rackspace Managed Hosting
180. Recall Total Information
181. Reina Shah
182. Renato J. Mascardo
183. Resaurus Company
184. Richard Beston
185. Robert Mattes
186. Robert Walters Associates
187. Rombax Games
188. Rosenberg,Neuwirth,Kuchner CPAs PC
189. Running Dog Software
190. Shorewood Display
191. Sleepy Giant Entertainment
192. Sony DADC Austria AG
193. Sony Corporation
194. Sony Disc
195. Southpeak Interactive,
196. Stainless Games Ltd.
197. Stompsoft (Consignment)
198. Storm City Entertainment,
199. Strawdog Studios Limited
200. Stuart J. Allison
201. Supersonic Software
202. Symantec
203. Tavant Technologies, Inc.
204. Tektron Corporation
205. Telepacific Communications
206. Tennessee Dept Of Revenue
207. The NPD Group, Incorporated
208. Todd Hooper
209. Trailer Park, Inc.
210. Triplepoint, LLC
211. Turelk
212. TVR Engineering Limited
213. UAB On5
214. Ulead Systems,
215. United Parcel Service

- 216. United States Information
- 217. Universal Music Publishing
- 218. Varcon Systems
- 219. Verizon Wireless
- 221. Victor Vargas-Valenz
- 222. Vital Records Inc
- 223. Volkswagen AG
- 224. Ward Swan
- 225. Weeks-Lerman Group LLC
- 226. Wildfire Interactive, Inc.
- 227. William B Meyer Inc
- 228. William Gallagher
- 229. Workhabit, Inc.
- 230. World Color Press, Inc.
- 231. Wright Consultancy, Inc.
- 232. Xerox Corporation
- 233. Yahoo! Inc.
- 234. Zgames, LLC
- 235. Zslide S.A.S.