

Hearing Date: March 6, 2013 at 10:00 a.m. (ET)
Objection Deadline: February 28, 2013 at 4:00 p.m. (ET)

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

In re:)	
)	Chapter 11
ATARI, INC., <i>et al.</i> ,)	
)	Case No. 13-10176 (JMP)
)	
Debtors. ¹)	(Jointly Administrated)
)	

**DEBTORS' APPLICATION FOR ENTRY OF AN ORDER
AUTHORIZING THE EMPLOYMENT AND RETENTION OF
AKIN GUMP STRAUSS HAUER & FELD LLP AS COUNSEL TO THE
DEBTORS AND DEBTORS IN POSSESSION *NUNC PRO TUNC* TO FEBRUARY 6, 2013**

Atari, Inc. ("Atari") and its debtor affiliates, as debtors and debtors in possession (collectively, the "Debtors"), file this Application (the "Application"), for the entry of an order, substantially in the form attached hereto as **Exhibit A**, authorizing the Debtors to employ and

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal taxpayer identification number, are: Atari, Inc. (9915), Atari Interactive, Inc. (5411), California U. S. Holdings, Inc. (6093) and Humongous, Inc. (4104).

retain Akin Gump Strauss Hauer & Feld LLP (“Akin Gump”) as counsel to the Debtors *nunc pro tunc* to February 6, 2013.² In support of this Application, Akin Gump submits the declaration of Ira S. Dizengoff, a partner of Akin Gump (the “Dizengoff Declaration”), which is attached hereto as **Exhibit B**. In further support of the Application, the Debtors respectfully state as follows:

Jurisdiction

1. This Court has jurisdiction to hear the Application under 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).
2. Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.
3. The statutory bases for the relief requested herein are sections 327(a), 328(a) and 330 of title 11 of the United States Code (the “Bankruptcy Code”), Rules 2014(a), 2016, and 5002 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and Rule 2014-1 of the Local Bankruptcy Rules for the Southern District of New York (the “Local Rules”).

Background

4. On January 21, 2013 (the “Petition Date”), each of the debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code commencing the above-captioned cases. On January 27, 2013, the Court entered an order consolidating the Debtors’ chapter 11 cases for procedural purposes only and these cases are being jointly administrated pursuant to Bankruptcy Rule 1015(5) [Docket No. 27].

5. The Debtors continue to operate their businesses and manage their properties as debtors-in-possession pursuant to Bankruptcy Code sections 1107(a) and 1108. No request for

² On February 1, 2013, the Debtors filed an application seeking authorization to employ and retain Hunton & Williams LLP (“Hunton”) as counsel to the Debtors *nunc pro tunc* to the Petition Date [Docket No. 54] (the “Hunton Application”). The Court approved the Hunton Application on February 15, 2013 [Docket No. 79] (the “Hunton Order”). Pursuant to the Hunton Order, Hunton’s retention as Debtors’ counsel terminated on February 6, 2013.

the appointment of a trustee or an examiner has been made in these cases. On February 6, 2013, the Office of the United States Trustee for the Southern District of New York (the “U.S. Trustee”) appointed the Official Committee of Unsecured Creditors (the “Committee”) in these chapter 11 cases.

6. A description of the Debtors’ businesses, the reasons that led to the commencement of these chapter 11 cases and the relief sought from this Court to allow for a smooth transition into operations under chapter 11 is set forth in the *Declaration of Robert A. Mattes in Support of the Chapter 11 Petitions and First Day Motions and Pursuant to Rule 1007-2 of the Local Bankruptcy Rules* [Docket No. 16].

Basis for Relief

A. Akin Gump’s Qualifications

7. The Debtors have determined that it is necessary to engage attorneys with knowledge and experience in the areas of bankruptcy reorganization, litigation, securities, regulatory and corporate governance. Such legal counsel will enable the Debtors to carry out their duties in the chapter 11 cases and to assist in the reorganization of their estates. The Debtors therefore propose to retain the law firm of Akin Gump as counsel in all phases of their chapter 11 cases.

8. The Debtors have selected Akin Gump as their counsel because of the firm’s knowledge of the Debtors’ business and financial affairs and its extensive general experience and institutional knowledge and, in particular, Akin Gump’s recognized expertise with business reorganizations under chapter 11 of the Bankruptcy Code. Akin Gump has been actively involved in many of the largest chapter 11 cases filed in the last 10 years, and represents or has represented debtors in a number of recent cases, including *In re ArchBrook Laguna Holdings, LLC*, *In re Barnes Bay Dev., Ltd.*, *In re TerraStar Networks, Inc.*, *In re TerreStar Corp.*, *In re*

Edge Petroleum, In re Granite Broad. Corp., In re Inner City Media Broad. Corp., In re Boston Chicken, Inc., In re Florsheim, Inc., In re Hawaiian Airlines, In re Scott Cable Communications, Inc..

9. Akin Gump is intimately familiar with the Debtors' business and financial affairs and is well qualified to provide the services required by the Debtors in connection with these chapter 11 cases.

10. The Debtors firmly believe that Akin Gump, because of its experience in chapter 11 cases, is well qualified and uniquely situated to represent the Debtors' interests and the interests of their estates. Accordingly, the Debtors believe that they will be unduly prejudiced if they are forced to retain counsel other than Akin Gump going-forward in connection with the prosecution of these chapter 11 cases. Akin Gump has stated its desire and willingness to act in these cases and render the necessary professional services as counsel to the Debtors.

B. Scope of Services

11. Subject to the order of this Court, the Debtors propose to employ Akin Gump to render the following professional services:

- a. advise the Debtors with respect to their powers and duties as debtors in possession in the continued operation of their business and the management of their properties;
- b. advise the Debtors and take all necessary or appropriate actions at the Debtors' direction with respect to protecting and preserving the Debtors' estates, including the defense of any actions commenced against the Debtors, the negotiation of disputes in which the Debtors are involved, and the preparation of objections to claims filed against the Debtors' estates;
- c. draft all necessary or appropriate motions, applications, answers, orders, reports, and other papers in connection with the administration of the Debtors' estates on behalf of the Debtors;
- d. represent the Debtors in negotiations with all other creditors, equity holders, and other parties in interest, including governmental authorities;

- e. take all necessary or appropriate actions in connection with any plan of reorganization or liquidation and related disclosure statement and all related documents, and such further actions as may be required in connection with the administration of the Debtors' estates; and
- f. perform and advise the Debtors (as applicable) as to all other necessary legal services in connection with the chapter 11 cases, including, without limitation, any general corporate legal services.

12. Akin Gump will work closely with other professionals that may be retained by the Debtors and will take whatever steps are necessary and appropriate to avoid any unnecessary duplication of services with other professionals. The roles of Akin Gump and the other professionals will be limited to the greatest extent possible to prevent unnecessary and inefficient duplication of services.

C. Disinterestedness of Akin Gump

13. To the best of the Debtors' knowledge, the partners, counsel, and associates of Akin Gump do not have any connection with, or any interest adverse to, the Debtors, their creditors, or any other party in interest, or their respective attorneys and accountants, except as set forth in the Dizengoff Declaration. Akin Gump has fully informed the Debtors of its ongoing representations as described in the Dizengoff Declaration and the Debtors have consented to Akin Gump's continued representation of such entities in matters unrelated to these proceedings.

14. Based upon the Dizengoff Declaration, the Debtors submit that Akin Gump is a "disinterested person," as such term is defined in Bankruptcy Code section 101(14), as modified by Bankruptcy Code section 1107(b).

15. Akin Gump has informed the Debtors that it will conduct an ongoing review of its files to ensure that, in the event the circumstances change from those presented in the Dizengoff Declaration, Akin Gump will promptly supplement its disclosure.

D. Compensation

16. Akin Gump intends to apply to the Court for allowances of compensation and reimbursement of out-of-pocket expenses incurred on and after February 6, 2013 in connection with these chapter 11 cases on an hourly basis, subject to Court approval and in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the guidelines established by the U.S. Trustee, and further orders of this Court.

17. Akin Gump has informed the Debtors that, subject to this Court's approval, it will bill at its standard hourly rates which currently are: \$510 - \$1,200 for partners; \$415 - \$880 for counsel and associates; and \$145 - \$325 for paraprofessionals. The current hourly rates for the Akin Gump attorneys with primary responsibility for this matter are:

- (a) Ira S. Dizengoff (Partner – Financial Restructuring), \$1,100;
- (b) Scott L. Alberino (Partner – Financial Restructuring), \$875;
- (c) Kristine G. Manoukian (Associate – Financial Restructuring), \$675; and
- (d) Eric Seitz (Associate – Financial Restructuring), \$500.

18. Other attorneys and paralegals will, from time to time, assist in the representation of the Debtors in connection with the chapter 11 cases at Akin Gump's standard hourly rates in effect for those personnel.

19. The Debtors believe that these rates are consistent with market rates for comparable services. These hourly rates are subject to periodic adjustments (typically in January of each year) to reflect economic and other conditions. Akin Gump will maintain detailed records of actual and necessary costs and expenses incurred in connection with the legal services described above.

20. The Debtors understand that Akin Gump is customarily reimbursed for all expenses incurred in connection with the representation of a client in a given matter, including,

but not limited to, photocopying services, printing, delivery charges, filing fees, postage, and computer research time.

Relief Requested

21. Pursuant to this Application, the Debtors seek entry of an order authorizing the employment and retention of Akin Gump as counsel to the Debtors effective as of February 6, 2013, pursuant to Bankruptcy Code sections 327(a) and 330, Bankruptcy Rules 2014(a), 2016 and 5002, and Local Rule 2014-1. Pursuant to Bankruptcy Code section 328(a), the Debtors further request that the Court approve the retention of Akin Gump under a general retainer in accordance with Akin Gump's normal hourly rates in effect at the time services are rendered and normal reimbursement policies.

Supporting Authority

22. The Debtors seek retention of Akin Gump as their attorneys pursuant to Bankruptcy Code section 327(a), which provides that a debtor, subject to Court approval—

may employ one or more attorneys, accountants, appraisers, auctioneers, or other professional persons, that do not hold or represent an interest adverse to the estate, and that are disinterested persons, to represent or assist the [debtor] in carrying out the [debtor]'s duties under this title.

11 U.S.C. § 327(a).

23. The Debtors seek retention of Akin Gump under a general retainer pursuant to Bankruptcy Code section 328(a), which provides that a debtor, subject to Court approval—

[may] employ or authorize the employment of a professional person under section 327 or 1103 of this title, as the case may be, on any reasonable terms and conditions of employment, including on a retainer, on an hourly basis, on a fixed or percentage fee basis, or on a contingent fee basis.

11 U.S.C. § 328(a)

24. Bankruptcy Rule 2014(a) requires that an application for retention include—

specific facts showing the necessity for the employment, the name of the [firm] to be employed, the reasons for the selection, the professional services to be rendered, any proposed arrangement for compensation, and, to the best of the applicant's knowledge, all of the [firm's] connections with the debtor, creditors, any other party in interest, their respective attorneys and accountants, the United States trustee, or any person employed in the office of the United States trustee.

Fed. R. Bankr. P. 2014(a).

25. The Debtors submit that for all the reasons stated above and in the Dizengoff Declaration, the retention of Akin Gump as counsel to the Debtors is warranted. Further, as stated in the Dizengoff Declaration, Akin Gump is a "disinterested person" within the meaning of Bankruptcy Code section 101(14), as required by Bankruptcy Code section 327(a), and neither holds nor represents an interest adverse to the Debtors' estates, and has no connection to the Debtors, their creditors or their related parties except as may be disclosed in the Dizengoff Declaration. Accordingly, the retention of Akin Gump as counsel to the Debtors should be approved.

Motion Practice

26. This Application includes citations to the applicable rules and statutory authorities upon which the relief requested herein is predicated, and a discussion of their application to this Application. Moreover, in addition to all entities otherwise entitled to receive notice, the Debtors have given notice of this Application to all entities believed to have or be claiming an interest in the subject matter of the proposed order or who, it is believed, otherwise would be affected by the proposed order. Accordingly, the Debtors submit that this Application satisfies Local Rule 9013-1.

Notice

27. No trustee or examiner has been appointed in these chapter 11 cases. The Debtors have provided notice of this Application to: (a) the U.S. Trustee, 33 Whitehall Street, Suite

2100, New York, New York 10004 (Attn.: Richard C. Morrissey); (b) Cooley LLP, 1114 Avenue of the Americas, New York, New York 10036 (Attn.: Cathy Hershcopf and Jeffrey Cohen), proposed counsel to the Committee; (c) Bracewell & Giuliani, 1251 Avenue of the Americas, 40th Floor, New York, NY 10020 (Attn: Robert G. Burns and Andrew Schoulder), counsel to Alden Global Distressed Opportunities Master Fund, L.P., Alden Value Recovery Master Fund and Turnpike Limited (the “DIP Lender”); (d) Allen & Overy, 1221 Avenue of the Americas, New York, NY 10020 (Attn: Kenneth Coleman), counsel for Atari, S.A.; (e) the Internal Revenue Service; (f) the New York State Attorney General; and (g) all parties who have filed a notice of appearance or have requested services in these chapter 11 cases. A copy of this Motion is also available on the website of the Debtors’ noticing and claims agent, BMC Group., at <http://www.bmcgroup.com/atari>. The Debtors respectfully submit that no other or further notice need be provided.

WHEREFORE, the Debtors respectfully request that the Court grant the relief requested herein and such other and further relief as it deems just and proper.

Dated: February 21, 2013
New York, New York

/s/ Robert A. Mattes
Robert A. Mattes
Chief Financial Officer
Atari, Inc.

EXHIBIT A

Proposed Order

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

In re:)
) Chapter 11
)
ATARI, INC., *et al.*,) Case No. 13-10176 (JMP)
)
) Debtors.¹) (Jointly Administrated)
)

**ORDER AUTHORIZING THE
EMPLOYMENT AND RETENTION OF AKIN GUMP
STRAUSS HAUER & FELD LLP AS COUNSEL TO THE DEBTORS
AND DEBTORS IN POSSESSION NUNC PRO TUNC TO FEBRUARY 6, 2013**

Upon the application (the "Application")² of the above-captioned debtors and debtors in possession (collectively, the "Debtors") for entry of an order authorizing the Debtors to employ and retain Akin Gump Strauss Hauer & Feld LLP ("Akin Gump") as their counsel *nunc pro tunc* to February 6, 2013, pursuant to sections 327(a) and 328(a) of title 11 of the United States Code (the "Bankruptcy Code"), Rules 2014(a), 2016 and 5002 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), Rule 2014-1 of the Local Rules for the United States Bankruptcy Court for the Southern District of New York (the "Local Rules"); and upon the Dizengoff Declaration attached to the Application as **Exhibit B**; and the Court having jurisdiction pursuant to sections 157 and 1334 of title 28 of the United States Code to consider the Application and the relief requested therein; and venue being proper in this Court pursuant to sections 1408 and 1409 of title 28 of the United States Code; and the Court being satisfied that notice of this Application and the opportunity for a hearing on this Application was appropriate

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal taxpayer identification number, are: Atari, Inc. (9915), Atari Interactive, Inc. (5411), California U. S. Holdings, Inc. (6093) and Humongous, Inc. (4104).

under the particular circumstances and no further or other notice need be given; and the Court being satisfied, based on the representations made in the Application and the Dizengoff Declaration, that Akin Gump does not represent or hold any interest adverse to the Debtors or their estates as to the matters upon which Akin Gump has been and will be employed, and that Akin Gump is a “disinterested person” as such term is defined in Bankruptcy Code section 101(14), as modified by Bankruptcy Code section 1107(b), and as required under Bankruptcy Code section 327(a); and the Court having determined that the relief sought in the Application is in the best interests of the Debtors, their creditors, and all parties in interest; and the Court having heard the evidence and statements of counsel regarding the Application and having determined that the legal and factual bases set forth in the Application and in the Dizengoff Declaration establish just cause for the relief granted herein

IT IS HEREBY ORDERED THAT:

1. The Application is approved to the extent set forth herein.
2. In accordance with Bankruptcy Code section 327(a) and, with respect to Akin Gump’s hourly rates, Bankruptcy Code section 328(a), with respect to employment on retainer, Bankruptcy Rules 2014(a), 2016, and 5002 and Local Rule 2014-1, the Debtors are hereby authorized to employ and retain Akin Gump as their counsel in these chapter 11 cases effective as of February 6, 2013, as contemplated by the Application.
3. Akin Gump shall apply for compensation and reimbursement in accordance with the procedures set forth in Bankruptcy Code sections 330 and 331, applicable provisions of the Bankruptcy Rules, the Local Rules, the guidelines established by the United States Trustee for the Southern District of New York, and such other procedures as may be fixed by order of this Court.

4. The Debtors are authorized and empowered to take all actions necessary to implement the relief granted in this Order.

5. Notwithstanding any provision in this Order to the contrary, any payment authorized to be made, or any other authorization contained hereunder, shall be and hereby is subject in all respects to the terms and provisions of any and all orders of this Court authorizing the Debtors' use of cash collateral, including, without limitation, any budget(s) approved by the Court in connection therewith.

6. This Court shall retain jurisdiction with respect to all matters arising from or relating to the implementation of this Order.

Dated: March __, 2013
New York, New York

THE HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT B

Declaration of Ira S. Dizengoff

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

In re:)	
)	Chapter 11
)	
ATARI, INC., <i>et al.</i> ,)	Case No. 13-10176 (JMP)
)	
)	
Debtors. ¹)	(Jointly Administrated)
)	

**DECLARATION OF IRA S. DIZENGOFF IN SUPPORT
OF APPLICATION TO EMPLOY AND RETAIN AKIN GUMP
STRAUSS HAUER & FELD LLP AS COUNSEL TO THE DEBTORS
AND DEBTORS IN POSSESSION *NUNC PRO TUNC* TO FEBRUARY 6, 2013**

Under 28 U.S.C. § 1746, I, Ira S. Dizengoff, declare as follows under penalty of perjury:

1. I am an attorney at law admitted to practice in the State of New York and in the United States District Courts for the Southern and Eastern Districts of New York. I am a partner of the firm of Akin Gump Strauss Hauer & Feld LLP (“Akin Gump”), which firm maintains offices at One Bryant Park, New York, New York 10036. There are no disciplinary proceedings pending against me.

2. I am familiar with the matters set forth herein and make this declaration (the “Declaration”) in support of the above-captioned debtors’ (collectively, the “Debtors”) application (the “Application”) for authority to employ and retain Akin Gump as counsel to the Debtors, effective as of February 6, 2013, at Akin Gump’s normal hourly rates in effect from time to time and in accordance with Akin Gump’s normal reimbursement policies, in compliance with sections 327(a), 328(a) and 330 of title 11 of the United States Code (the “Bankruptcy Code”), and to provide disclosure required under Rules 2014(a), 2016 and 5002 of the Federal

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal taxpayer identification number, are: Atari, Inc. (9915), Atari Interactive, Inc. (5411), California U. S. Holdings, Inc. (6093) and Humongous, Inc. (4104).

Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and Rule 2014-1 of the Local Rules for the United States Bankruptcy Court for the Southern District of New York (“Local Rules”).

Background

3. On January 21, 2013 (the “Petition Date”), each of the debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code commencing the above-captioned cases. Pursuant to an order entered on January 27, 2013, the Debtors’ chapter 11 cases have been consolidated for procedural purposes only and are being jointly administrated pursuant to Bankruptcy Rule 1015(5).

4. The Debtors continue to operate their businesses and manage their properties as debtors-in-possession pursuant to Bankruptcy Code sections 1107(a) and 1108. No request for the appointment of a trustee or an examiner has been made in these cases. On February 6, 2013, the Office of the United States Trustee for the Southern District of New York (the “U.S. Trustee”) appointed the Official Committee of Unsecured Creditors (the “Committee”) in these chapter 11 cases.

5. I am not, nor is Akin Gump, an insider of the Debtors. Except as set forth below, neither Akin Gump nor I directly hold any claim, debt, or equity security of the Debtors.

6. To the best of my knowledge and information, no member of Akin Gump has been, within two years of the petition date, a director, officer, or employee of the Debtors as specified in subparagraph (B) of Bankruptcy Code section 101(14).

7. Akin Gump does not have an interest materially adverse to the interests of the Debtors’ estates or any class of creditors or equity security holders of the Debtors, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtors, as specified in subparagraph (C) of Bankruptcy Code section 101(14), or for any other reason.

8. Accordingly, Akin Gump is uniquely situated to represent the Debtors and to deal effectively and efficiently with the potential legal issues and problems that may arise in the context of the chapter 11 cases. Akin Gump is not a creditor of the Debtors.

Disclosures of Akin Gump

9. In preparing this Declaration, through my colleagues, I submitted to Akin Gump's computerized client and conflict database (the "Conflict Database") the names set forth below, including (i) the Debtors; (ii) the non-Debtor affiliates; (iii) the professionals to be retained by the Debtors; (iv) The Bluebay Value Recovery (Master) Fund Limited and The Bluebay Multi-Strategy (Master) Fund Limited; (v) the DIP Lender, as defined in the Application; (vi) Tenor Capital Management, LP, the Debtors' former proposed DIP Lender; (vii) employees, directors and officers of the Debtors; (viii) directors and officers of non-Debtor affiliates; (ix) insurance companies of the Debtors; (x) the Debtors' utility providers; (xi) the Debtors' landlords; (xii) the Debtors' ordinary course professionals; (xiii) the Debtors' active customers; (xiv) the Debtors' account payable register parties; (xv) Bankruptcy Judges for the U.S. Bankruptcy Court for the Southern District of New York; (xvi) employees of the U.S. Trustee; (xvii) Judges for the U.S. District Court for the Southern District of New York; (xviii) Magistrate Judges for the U.S. District Court for the Southern District of New York; (xix) the members of the Committee and the Committee's proposed professionals; and (xx) parties filing a notice of appearance as of February 18, 2013. A copy of the list of the parties searched by Akin Gump is annexed hereto as **Schedule 1** (collectively, the "Searched Parties").

10. The Conflict Database maintained by Akin Gump is designed to include every matter on which the firm is now and has been engaged, by which entity the firm is now or has been engaged, and, in each instance, the identity of related parties and adverse parties and certain of the attorneys in the firm that are knowledgeable about the matter. It is the policy of Akin

Gump that no new matter may be accepted or opened within the firm without completing and submitting to those charged with maintaining the Conflict Database the information necessary to check each such matter for conflicts, including the identity of the prospective client, the matter, and related and adverse parties. Accordingly, Akin Gump maintains and systematically updates this system in the regular course of business of the firm, and it is the regular practice of the firm to make and maintain these records.

Representation of Parties in Interest

11. Set forth in **Schedule 2**, annexed hereto, is a listing of those Searched Parties that Akin Gump either (i) currently represents (the “Current Clients”) in matters wholly unrelated to these chapter 11 cases or (ii) has in the past represented in matters wholly unrelated to these chapter 11 cases. In connection with the services to be rendered to the Debtors, Akin Gump will not commence a cause of action against any Current Client with respect to these chapter 11 cases unless Akin Gump receives a waiver from the Current Client allowing Akin Gump to commence such an action. In connection with these chapter 11 cases, to the extent any causes of action are commenced by or against any Current Client and a waiver letter is not obtained permitting Akin Gump to participate in such action, the Debtors will retain conflicts counsel to represent the Debtors’ interests in those matters.

12. Set forth in **Schedule 3** annexed hereto, is a listing of those parties from the Searched Parties listed on **Schedule 1** that are currently or have in the past been adverse to clients of Akin Gump in matters wholly unrelated to these chapter 11 cases.

**Connections with Parties Representing 1% or More
of Akin Gump’s Revenues for 2010, 2011 and 2012**

13. At the inception of each engagement for which a declaration is required pursuant to Bankruptcy Rule 2014(a), Akin Gump reviews the information relating to the parties involved

in a bankruptcy case to determine whether any such party, together with its known related entities, were clients of Akin Gump and as a result made payments to Akin Gump for services rendered in the calendar year prior to the date of review that in the aggregate for each such party exceeds 1% of Akin Gump's total revenues for such calendar year. In connection with this Declaration, Akin Gump has reviewed similar information for the years 2010, 2011 and 2012.

14. Akin Gump's revenues for services rendered on behalf of each of the parties in interest identified in Schedule 2 total less than 1% of Akin Gump's annual revenues in each of calendar year 2010, 2011 and 2012.

**Searched Parties that Currently Serve
or Have Served on Informal or Formal Committees
Represented by Akin Gump From 2005 to the Present**

15. Set forth in **Schedule 4**, annexed hereto, is a list of those Searched Parties that currently serve or have served on informal and/or official creditors' committees represented by Akin Gump during the period 2005 through the present.

Other Connections and General Disclosures

16. Eugene I. Davis is a member of the board of directors of the Debtors. Akin Gump has the following connections to Mr. Davis in matters wholly unrelated to the Debtors' chapter 11 cases:²

- i) Mr. Davis is or was a member of various boards of directors for which Akin Gump serves or served as counsel to the company, including, without limitation the following:
 - a. TerreStar Networks Inc.;
 - b. Trident Resources Corporation;
 - c. Journal Register;

² The Debtors are fully aware of Akin Gump's connections with Mr. Davis.

- d. FXI Foamex Innovations, Inc. f/k/a Foamex International Inc.;
 - e. Salton, Inc.;
 - f. Petrorig;
 - g. One Communications;
 - h. Spansion Inc.;
 - i. TFI Enterprises, Inc. f/k/a Tom's Foods, Inc. ("TFI");
 - j. Allegiance Telecom Liquidating Trust ("ALTL");
 - k. General Chemical;
 - l. Anchor Glass Container Corporation;
 - m. Telcove (f/k/a Adelphia Business Solutions); and
 - n. Inner City Media Corporation.
- ii) Mr. Davis serves as a winddown/liquidating/claims agent for various estates for which Akin Gump serves or served as counsel, including, without limitation:
- a. TFI;
 - b. ALTL;
 - c. Spansion, Inc.;
 - d. Rhodes Homes; and
 - e. PetroRig PTE Ltd.

iii) Approximately twenty-five years ago, Mr. Davis was an associate of Akin Gump.

17. In addition, Akin Gump regularly represents ad hoc groups of creditors of companies that are facing financial distress, which financial distress may not have been publicly disclosed. Some of these companies may be or may become vendors or creditors of the Debtors. Akin Gump will only represent such ad hoc groups in matters wholly unrelated to the Debtors' chapter 11 cases.

18. Prior to its retention by the Debtors, Akin Gump reviewed the public filings for an entity potentially interested in bidding for certain of the Debtors' assets. That work ceased in late January 2013 and Akin Gump has erected an ethical wall between these attorneys and the Debtors' team to avoid any appearance of impropriety.

19. Akin Gump may have represented in the past and/or may currently represent or in the future represent entities (other than parties in the attached schedules) not currently known to Akin Gump in matters wholly unrelated to the chapter 11 cases who may be parties in interest in these cases. To the extent that Akin Gump discovers any such information or needs to update the information disclosed herein, Akin Gump will disclose such information by filing a supplemental declaration pursuant to Bankruptcy Rule 2014(a).

20. Akin Gump solicited information by firm wide email from its attorneys and staff to determine if any person employed by Akin Gump holds any of the Debtors' debt or securities. To the best of my knowledge and information based on the responses received, no attorney or staff member holds any of the Debtors' debt or securities.

Compensation

21. Akin Gump is willing to be retained by the Debtors as their counsel and intends to apply to the Court for allowances of compensation and reimbursement of out-of-pocket expenses incurred on or after February 6, 2013 in connection with these chapter 11 cases, subject to Court approval and in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the guidelines established by the U.S. Trustee, and further orders of this Court. Akin Gump professionals and paraprofessionals will bill at their standard hourly rates which currently are \$500-\$1,200 for partners, \$515-\$850 for counsel, \$365-\$880 for associates and \$145-\$320 for paraprofessionals. The current hourly rates for the Akin Gump attorneys with primary responsibility for this matter are:

- (a) Ira S. Dizengoff (Partner – Financial Restructuring), \$1,100;
- (b) Scott L. Alberino (Partner – Financial Restructuring), \$875;
- (c) Kristine G. Manoukian (Associate – Financial Restructuring), \$675; and
- (d) Eric Seitz (Associate – Financial Restructuring), \$500.

22. The foregoing hourly rates are subject to periodic increase (typically in January of each year) in the normal course of Akin Gump's business. Other attorneys and paralegals will, from time to time, assist in the representation of the Debtors in connection with these cases at Akin Gump's standard hourly rates in effect for those personnel. The hourly rates set forth above are Akin Gump's standard hourly rates for work of this nature. These rates are set at a level designated to fairly compensate Akin Gump for the work of its attorneys and paralegals and to cover fixed and routine overhead expenses. Akin Gump operates in a complicated, national marketplace for legal services in which rates are driven by multiple factors relating to the individual lawyer, his or her area of specialization, the firm's expertise, performance, and reputation, the nature of the work involved and other factors. Because the submarkets for legal services are fragmented and are affected by a variety of individualized and interdependent factors, Akin Gump's rates for certain individual billers may vary as a function of the type of matter, geographic factors, the nature of certain long-term client relationships, and various factors, including those enumerated above.

23. It is Akin Gump's policy to charge its clients in all areas of practice for all other expenses incurred in connection with the client's case. The expenses charged to clients include, among other things, telephone and facsimile charges, duplicating charges, travel expenses, expenses for "working meals," and computerized research, as well as nonordinary overhead expenses, such as secretarial overtime. Akin Gump will seek reimbursement for such expenses

pursuant to, among other things, any applicable guidelines established by the Court or the U.S. Trustee.

24. No agreement exists, nor will any be made, to share any compensation received by Akin Gump for its services with any other person or firm other than members of Akin Gump.

25. For the reasons stated herein, Akin Gump is disinterested and represents no interest adverse to the Debtors and their creditors and, therefore, is capable of fulfilling its fiduciary duty to the Debtors.

I declare under penalty of perjury that the foregoing is true and correct. Executed on this 21st day of February 2013.

By: /s/ Ira S. Dizengoff
Name: Ira S. Dizengoff

SCHEDULE 1

ENTITIES AND INDIVIDUALS SEARCHED BY CATEGORY

Debtors

Atari, Inc.
Atari Interactive, Inc.
Humongous, Inc.
California U.S. Holdings, Inc.

Non-Debtor Affiliates

Atari S.A.
Atari Europe SAS
Ocean International Ltd.
Ocean Europe Ltd.
Atari UK Publishing Ltd.
Eden Games SAS
Atari Japan KK

Professionals

Allen & Overy
Bracewell & Giuliani
BMC Group, Inc.
Cooley LLP
Duff & Phelps
Perella Weinberg Partners LP
Protiviti, Inc.
White & Case

Bluebay

The Bluebay Value Recovery (Master) Fund Limited
The Bluebay Multi-Strategy (Master) Fund Limited

DIP Lenders

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

Tenor Capital Management

Tenor Capital Management Company, L.P.

Employees, Directors & Officers

Anderson, Myrna B.
Archibald, Ericka R.
Atherton, Darren M.
Atilano, Ryan M.

Banks, Peter F
Bittner, Kale M.
Brown, Casandra D.
Bulla, Yolanda
Clock, Emily A.
Davis, Eugene I.
Domaguing, Michael L.
Duhaney, Denise
Dunn, Ian James
Edward, Erick
Euvrard, Erik
Evans, Richard J.
Fashingbauer, Joel T.
Gould, Jennifer Britt
Green, Shawn L.
Jacobson, Anthony E.
Jodoin, Dyan
Kauderer, John G.
Keller, Kristen J.
Kwong, Thomas Ho Wai
Labunka, Matthew A.
Lee, Linda
Leon, Lisa L.
Leung, Michael
Ma, Laurieon
Mardel, William N.
Mascardo, Renato J.
Massa, Kimberly M
Mattes, Robert A.
Mazlen, James E.
Moretti, Tara M.
Mori, Giancarlo A.
Moses, Jonathan R.
Munoz, Cecelia
Phillips, Paul A.
Sayani, Naga V.
Schulte, Carlos A.
Schwenk, Adam C.
Shah, Reina P.
Shallbetter, Todd C.
Small, Kimberly S.
Spellerberg, Robert T.
Stewart, Jeffrey D.
Strang, David P.
Valensi, Joshua E.
Warner, Benjamin W.

Wilson, James W.

Directors & Officers of Non-Debtor Affiliates

Frederic Chesnais
Thomas Virden
Alexandra Fichelson
Frank E. Dangeard

Insurance Companies

ACE American Insurance Company
American Casualty Company
Chartis Europe S.A.
Continental Casualty
Federal Insurance Company
Great Northern Insurance Company
Illinois National Insurance Company
National Union Fire Insurance Company of Pittsburgh, PA
Travelers Property Casualty Company of America

Utilities

Amazon Web Services
Centurylink QCC
Cogent Communications, Inc.
Cryptic Studios, Inc.
Edgecast Networks, Inc.
Extol International, Inc.
Fibermedia Group, LLC
Fluik Entertainment, Inc.
Hudson Fiber Network
Joyent Inc.
McGraw Communications
New Relic, Inc.
Rackspace Managed Hosting
Stackmob
Telepacific Communications
Verizon Wireless Account

Landlords

475 Building Company, LLC
Cinram Group
GPPG, LLC (dba Hatchery 645)
Standard Parking Corporation
Westwood Terrace, LLC

Ordinary Course Professionals

Baker & Mckenzie
Dorsey & Whitney LLP
Entertainment Software Rating Board (ESRB)
Fish & Richardson P.C.
Frankfurt Kurnit Klein & Selz
Frank, Rimerman + Co. LLP
Inlex Conseil
Law Office of Chun T. Wright PLLC
Liner Grode Stein Yankelevitz Sunshine Regestreif & Taylor LLP
Netnames USA
New Momentum, Inc.
Nixon Peabody LLP
Olshan Frome Wolosky LLP

Active Customers

AAFES
About Time Inc.
Alliance Distributors
Holdings, Inc.
Alliance Entertainment
Alliance Sales & Distributors
Amazon.com
Best Buy Purchasing LLC
Blockbuster, Inc.
CD Distribution
Cokem International
CompuExpert
D & H Distributing
Digital River Inc.
Fillpoint
Fred Meyer Inc.
Gamefly Inc.
Gamestop
Gameworld Distributors
Hastings
Hollywood Video
Hyperactive
Ingram Entertainment (D)
J R Wholesalers
J&R Music World
Jack of All Games
Jack of All Games-Distribution
Kmart corp.
Majesco
Entertainment Co.

Mastermedia
Mecca Elec. Closeouts
Mecca Electronic Ind. (D)
Meijer, Inc.
Micro Center
NA Eurpac Service Inc.
Namco Bandai
Partners Iberica S.A.
Namco Bandai Partners S.A.S – France
Namco Bandai Partners Singapore Pte Ltd.
Navarre
Nebraska Furniture Mart
One Time Sale
Pioneer Distributors (D)
Royal Electronics
Salem Software
SAM'S Club
Scholastic, Inc.
Sears Roebuck & Company
SMP Enterprises (D)
Solutions 2 Go – Canada
Solutions 2 Go – USA
Synnex Corporation
Target Corp.
The Booklegger
Toys R Us
Transworld Music
U & I Entertainment
US-1 America, Inc.
Vast Inc. (D)
Visco Entertainment, Inc.
VPD Games
Wal-Mart Stores, Inc.

Accounts Payable Register Parties

3D Exhibits, Inc.	AT&T Mobility	Branden R. Pelok
Academy of Interactive Entm't	Audi AG	Bre-Esa Operating Lessee, Inc.
Action Forms	Avanquest Publishing	Brian Blair
Ad-X Limited	Avaya Incorporated	Bruce Adams
Alexander Brandon-S	Babel Media Ltd.	Bug Tracker
Allied Office Supplies	Beanstalk Group LLC	CD Projekt SP.Z.O.O.
American Express	Bedlam Games, Inc.	CDV Software Entertainment
American Stock Trans	Big Apple Car, Inc.	Cignachampion Locksmith Inc.
Angel Studios	Bioware Corporation	Champion Transportation Services
Arista Air Condition	Black Sea Studios	Channel Force, Inc.
Arvato Digital Services	Bluehornet Networks	Chris Sawyer

Christopher Sean Ben	Fidelity Investment	Jones Day
Cigna Healthcare	Fire Quench Inc.	Joshua Bartos
CIT Technology Fin. Servs.	First Unum Life Insurance	JP Morgan Bank
Click & Mortar Sales Inc.	Flying Wisdom Studio	Juan Miguel Freira
CMT / TNN	Fox Kids.com, Inc.	Jumbo, Incorporated
CNA Insurance	Frankfurt Kurnit Klein & Selz	Kathleen Oehler
Code Mystics Inc.	Fukami Patent Office	Kennedy Covington Lobdell & Hickman
Cohen Brothers Realty	G/L Adjustment (Revaluation)	Konica Minolta
Commonwealth of MA	Game Center Solutions	Kontagent, Inc.
Compass Games	Game Center Group	Koolhaus Games, Inc.
Complete Music Ltd.	Gamespy Industries, Inc.	Krome Studios Inc.
Comscore, Inc.	General Atlantic Partners	Lanae Salsbury
Conecture Technologies	Gibson, Dunn & Crutcher	Le Portail Edi Gateway
CT Corporation	Glenn A. Magala	Lego Media Intl. Inc.
Curious Brain, Inc.	Globalstep LLC	Linda Lee
Dan Klores Communications	Google, Inc.	Liner Grode Stein
Danzas AEI Corporation	GPPG, LLC	Liner Grode Stein Yankelevitz
Delaware Secretary of State	Griptonite, Inc.	Liquid Advertising
Deloitte & Touche	Gskinner.Com Inc.	Liquid Entertainment
Digidesign-S	GTL Media, Inc.	Lixivian Corporation
Digital Eclipse Soft	Hasbro Inc.	Madruse LLC
Discount Office Services	High Speed Production	Mailfinance Inc.
Disney Publishing Worldwide	Hollywood Records, Inc.	Maintech
DNU-EDI (Le Portail)	Hudson Valley Computer	Marjacq Micro Limited
DNU-Next Gen	Hugh Bowen & Associates	Microsoft Corporation
DNU-NPD	Hyatt Legal Plans	Microwarehouse
DNU-PC Gamer Sub	Ian Dunn	Midway Studios-Newcastle
Docusign, Inc.	IBM	Monte Cristo
Dorsey & Whitney LLP	Ideas Pad Limited	Mosaic Sales Solutions
Dreamcatcher Interactive	IGS Inc.	MSI, a Lason Company
E! Entertainment TV	Illusion Softworks	Multi Packaging Solutions
E3 2012	Image Axis Inc.	My Mediabox
E4E Business Solutions	Imagine Games Network Inc.	Namco Bandai Games America
EMI Records	IMC	National Football League
Empire Interactive	Imsi Design, LLC	Netnames USA
En Masse Entertainment	Independiente Music	Netscout Systems
Encore Installation	Informix Software Inc.	New Momentum, Inc.
Entertainment Software	Institute for Software	NHL Enterprises, LP
Enzyme Testing Labs	Integrated Solutions	Nimbus Games Inc.
Epic Games, Incorporated	Ipmg AG	Nintendo
Escalation Studios I	Jansco Marketing, Inc.	NNR Aircargo Service
Ewaste Recycling	Jaymar Marketing, Inc.	Nolan Bushnell
Execu Search Group	Jennifer Gould	N-Space, Inc.
Felsen Moscoe Mitche	Jevic	NYC Department of Finance
Ferrari S.P.A.	Johnson Smith & Knisely	Obsidian Entertainment
Fiat Auto S.P.A.	Joindots GMBH	

Office Depot
OHM Systems, Inc.
Olshan Frome Wolosky
Optumhealth Financial Servs.
Original Marketing Concepts
Other Legal Services
Other Royalties
OTR-Ohio General P'ship
Perelson Weiner LLP
Perfect World Entm't, Inc.
Peter J. Solomon, LLC
Petrol Advertising
Phillips Sales Inc.
Pitney Bowes
Pitney Bowes Credit
Polygon US Corporation
Preferred Pension Concepts
Premium Assignment Corp.
Prime Candidate, Inc.
Print Scan LLC
Puppy S.A.
Putt-Putt, LLC
Quantic Dream
Quattro GMBH
Quick Dispense Inc.
Recall Total Information
Reina Shah
Renato J. Mascardo
Resaurus Company
Richard Beston

Robert Spellerberg
Robert Mattes
Robert Walters Assoc.
Rombax Games
Rosenberg, Neuwirth Kuchner
Running Dog Software
Santa Cruz Games LLC
Shorewood Display
Sleepy Giant Entertainment
Sony Corporation
Sony Dadc Austria AG
Sony
Southpeak Interactive
Stainless Games Ltd.
Standard Parking
Stompssoft (Consignment)
Storm City Entertainment
Strategic Marketing
Strawdog Studios Limited
Stuart J. Allison
Supersonic Software
Symantec Corp.
Tages
Tavant Technologies
Tektron Corporation
Tennessee Dept of Revenue
Test Drive Unlimited 2 License
The NPD Group, Inc.
Todd Hooper
TOMDI Sales & Marketing Grp.

Trailer Park, Inc.
Transitcenter, Inc.
Triplepoint, LLC
Turelk
TVR Engineering Ltd.
Ulead Systems, Inc.
United Parcel Service
United States Info. Agency
Universal Music Publishing
Varcon Systems
VGmarket, LLC
Victor Vargas-Valenz
Vision Service Plan (VSP)
Vital Records Inc.
Volkswagen AG
Vonchurch San Francisco
Ward Swan
Watt & Company, CEG
Weeks-Lerman Group LLC
West Coast Marketing
Wildfire Interactive
William B Meyer Inc.
William Gallagher Assocs.
Workhabit, Inc.
World Color Press
Wright Consultancy
Xerox Corporation
Zgames, LLC
Zslide S.A.S.

Bankruptcy Judges for the Southern District of New York

Chief Judge Cecelia G. Morris
Judge Stuart M. Bernstein
Judge Shelley C. Chapman
Judge Robert D. Drain
Judge Robert E. Gerber
Judge Martin Glenn
Judge Allan L. Gropper
Judge Sean H. Lane
Judge Burton R. Lifland
Judge James M. Peck
Vito Genna - Clerk of the Court

Employees of the Office of the U.S. Trustee for the Southern District of New York

Andrea B. Schwartz
Andy Velez-Rivera
Anna M. Martinez
Brian S. Masumoto
Catletha Brooks
Danny A. Choy
Ercilia A. Mendoza
Greg M. Zipes
Linda A. Riffkin
Maria Catapano
Marilyn Felton
Mary V. Moroney
Michael Driscoll
Myrna R. Fields
Nadkarni Joseph
Nazar Khodorovsky
Paul K. Schwartzberg
Richard C. Morrissey
Savitri Nguyen
Serene Nakano
Susan Golden
Sylvester Sharp
Tracy Hope Davis
Victor Abriano

Judges for the U.S. District Court for the Southern District of New York

Abrams, Ronnie
Baer, Harold
Batts, Deborah A.
Berman, Richard M.
Briccetti, Vincent L.
Buchwald, Naomi Reice

Carter, Jr., Andrew L.
Castel, P. Kevin
Cedarbaum, Miriam Goldman, Chief U.S. District Judge
Cote, Denise L.
Crotty, Paul A.
Daniels, George B.
Duffy, Kevin T.
Engelmayer, Paul A.
Forrest, Katherine B.
Furman, Jesse M.
Gardephe, Paul G.
Griesa, Thomas P.
Haight, Charles S.
Hellerstein, Alvin K.
Jones, Barbara S.
Kaplan, Lewis A.
Karas, Kenneth M.
Keenan, John F.
Koeltl, John G.
Marrero, Victor
McKenna, Lawrence M.
McMahon, Colleen
Nathan, Alison J.
Oetken, J. Paul
Owen, Richard
Patterson, Robert P.
Pauley, III, William H.
Preska, Loretta A.
Rakoff, Jed S.
Ramos, Edgardo
Ruby J. Krajick - Clerk of the Court
Sand, Leonard B.
Scheindlin, Shira A.
Seibel, Cathy
Stanton, Louis L.
Stein, Sidney H.
Sullivan, Richard J.
Swain, Laura Taylor
Sweet, Robert W.
Wood, Kimba M.

Magistrate Judges for the U.S. District Court for the Southern District of New York

Chief U.S. Magistrate Judge
Cott, James L.
Davison, Paul E.
Dolinger, Michael H.

Ellis, Ronald L.
Fox, Kevin N.
Francis, James C.
Freeman, Debra
Gorenstein, Gabriel W.
Maas, Frank
Netburn, Sarah
Peck, Andrew J.
Pitman, Henry
Smith, Lisa Margaret
Yanthis, George A.
Goldberg, Martin R.

Members of the Committee and Proposed Professionals

CD Projekt S.A., f/k/a CD Projekt Red S.A.
Tavant Technologies, Inc.
CDV Software Entertainment, USA, Inc.
Rackspace Hosting
Liquid Entertainment
Duff & Phelps
Cooley LLP

Parties Filing a Notice of Appearance as of February 18, 2013

Tenor Capital Management Company, L.P.
The BlueBay Value Recovery (Master) Fund Limited
Microsoft Licensing, GP
Microsoft Corporation
Evergreen Group Ventures, LLC
Oakley Capital Private Equity LP
Oracle America, Inc.
475 Building Company, LLC
Alden Global Distressed Opportunities Master Fund, L.P.
Turnpike limited
Alden Global Value Recovery Master Fund, L.P.
Kmart Corporation
Sears Holdings Management Corporation
Nordic Games GmbH
Cooley LLP

SCHEDULE 2

LIST OF PARTIES AND/OR RELATED PARTIES FROM SCHEDULE 1 THAT AKIN GUMP CURRENTLY REPRESENTS, OR HAS IN THE PAST REPRESENTED, IN MATTERS UNRELATED TO THESE CHAPTER 11 CASES

Debtors

Akin Gump has not represented any of these companies.

Non-Debtor Affiliates

Akin Gump has not represented any of these companies.

Professionals

Akin Gump has in the past represented the following companies and/or certain related parties of such companies on matters wholly unrelated to the Debtors' chapter 11 cases:

BMC Group
Protiviti, Inc.
White & Case
Perella Weinberg Partners LP

Bluebay Entities

Akin Gump has not represented any of these companies.

DIP Lenders

Akin Gump has in the past and currently represents the following companies and/or certain related parties of such companies on matters wholly unrelated to the Debtors' chapter 11 cases:

Alden Global Distressed Opportunities Turnpike Limited
Master Fund, L.P.

Alden Global Value Recovery Master
Fund, L.P.

Employees, Directors & Officers

As disclosed in the Dizengoff Declaration, Akin Gump has in the past and currently represents companies and other entities where Eugene I. Davis is an officer and/or director. In addition, Mr. Davis was formerly an associate at Akin Gump.

Directors & Officers of Non-Debtor Affiliates

Akin Gump has not represented any of these individuals.

Insurance Companies

Akin Gump has in the past and currently represents the following companies and/or certain related parties of such companies on matters wholly unrelated to the Debtors' chapter 11 cases:

ACE American Insurance Company	National Union Fire Insurance Company of Pittsburgh P.A.
Chartis Europe S.A.	

Akin Gump has in the past represented the following companies and/or certain related parties of such companies on matters wholly unrelated to the Debtors' chapter 11 cases:

Continental Casualty	Illinois National Insurance Company
Federal Insurance Company	Travelers Property Casualty Company of America
Great Northern Insurance Company	

Utilities

Akin Gump has in the past and currently represents the following companies and/or certain related parties of such companies on matters wholly unrelated to the Debtors' chapter 11 cases:

Amazon Web Services	Verizon Wireless Account
Rackspace Managed Hosting	

Landlords

Akin Gump has not represented any of these individuals.

Ordinary Course Professionals

Akin Gump has in the past represented the following companies and/or certain related parties of such companies on matters wholly unrelated to the Debtors' chapter 11 cases:

Baker & McKenzie	Nixon Peabody LLP
Fish & Richardson P.C.	

Active Customers

Akin Gump has in the past and currently represents the following companies and/or certain related parties of such companies on matters wholly unrelated to the Debtors' chapter 11 cases:

Amazon.com	SAM's Club
Meijer, Inc.	Wal-Mart Stores, Inc.

Akin Gump has in the past represented the following companies and/or certain related parties of such companies on matters wholly unrelated to the Debtors' chapter 11 cases:

Best Buy Purchasing LLC	Micro Center
Blockbuster, Inc.	Sears Roebuck & Company
Fred Meyer Inc.	Target Corp.
Kmart Corp.	Toys R Us

Accounts Payable Register Parties

Akin Gump has in the past and currently represents the following companies and/or certain related parties of such companies on matters wholly unrelated to the Debtors' chapter 11 cases:

American Express	Hollywood Records, Inc.
AT&T Mobility (Main)	IBM
CIT Technology Fin Services	JP Morgan Bank
CT Corporation	National Football League
Deloitte & Touche	Optumhealth Financial Services
Disney Publishing	Premium Assignment
EMI Records Empire Interactive	Sony Corporation
Fidelity Investment	Sony Dade Austria AG
Fox Kids.com, Inc.	Sony
General Atlantic	United Parcel Service
Google, Inc.	Volkswagen AG
Hasbro Inc.	Xerox Corporation

Akin Gump has in the past represented the following companies and/or certain related parties of such companies on matters wholly unrelated to the Debtors' chapter 11 cases:

American Stock Trans	CNA Insurance
Audi AG	Delaware Secretary State
Avaya Incorporated	Dorsey & Whitney LLP

E! Entertainment TV	Microsoft Corporation
Ferrari S.P.A.	NHL Enterprises, LP
Fiat Auto S.P.A.	Office Depot
First Union Life Insurance	Pitney Bowes
Gibson, Dunn & Crutcher	Pitney Bowes Credit
Informix Software, Inc.	Tektron Corporation
Jones Day	Universal Music Publ
Liquid Entertainment	Zslide S.A.S.

Bankruptcy Judges for the Southern District of New York

Akin Gump has not represented any of these individuals.

Employees of the Office of the U.S. Trustee for the Southern District of New York

Akin Gump has not represented any of these individuals.

Judges for the U.S. District Court for the Southern District of New York

Akin Gump has not represented any of these individuals.

Magistrate Judges for the U.S. District Court for the Southern District of New York

Akin Gump has not represented any of these individuals.

Members of the Committee and Proposed Professionals

Akin Gump has in the past and currently represents the following companies and/or certain related parties of such companies on matters wholly unrelated to the Debtors' chapter 11 cases:

Rackspace Managed Hosting	Duff & Phelps
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Akin Gump has in the past represented Liquid Entertainment and/or certain related parties on matters wholly unrelated to the Debtors' chapter 11 cases.

**Parties Filing a Notice of Appearance
(as of February 18, 2013)**

Akin Gump has in the past and currently represents the following companies and/or certain related parties of such companies on matters wholly unrelated to the Debtors' chapter 11 cases:

Alden Global Distressed Opportunities
Master Fund, L.P.

Alden Global Value Recovery Master
Fund, L.P.

Turnpike Limited

Akin Gump has in the past represented the following companies and/or certain related parties of such companies on matters wholly unrelated to the Debtors' chapter 11 cases:

Tenor Capital Management Company, L.P.

Kmart Corporation

Microsoft Licensing, GP

Sears Holding Management Corporation

Microsoft Corporation

Cooley LLP

Oracle America, Inc.

SCHEDULE 3

**PARTIES AND/OR RELATED PARTIES LISTED ON SCHEDULE 1
WHO ARE RECORDED IN THE CONFLICT DATABASE AS BEING CURRENTLY
OR FORMERLY ADVERSE TO CLIENTS OF AKIN GUMP**

AAFES	Federal Insurance Company
About Time Inc.	Fidelity Investment
ACE American Insurance Company	First Union Life Insurance
Alden Global Distressed Opportunity Master Fund, L.P.	Fish & Richardson P.C.
Alden Global Value Recovery Master Fund, L.P.	Fox Kids.com, Incorp.
Alliance Entertainment	Gamestop
Amazon Web Services	General Atlantic Par
Amazon.com	Gibson, Dunn & Crutch
American Casualty Company	Google, Inc.
American Express	Great Northern Insurance Company
American Stock Trans	Hasbro Inc.
AT&T Mobility (Main)	Hollywood Records, Inc.
Atari Interactive, Inc.	Hollywood Vidio
Avaya Incorporated	Hudson Fiber Network
Baker & Mckenzie	Illinois National Insurance Company
Beanstalk Group LLC	Ingram Entertainment (D)
Best Buy Purchasing LLC	Ipmg AG
Blockbuster, Inc.	J R Wholesalers
Bracewell & Giuliani	J&R Music World
CAN Insurance	JONES DAY
Centurylink QCC	JP Morgan Bank
Chartis Europe S.A.	Kmart Corp.
CIT Technology Fin Services	Konica Minolta
Cogent Communications, Inc.	Majesco
Cohen Brothers Realty	Meijer, Inc.
Commonwealth of Mass	IBM
Comscore, Inc.	Microsoft Corporation
Continental Casualty	Microsoft Corporation
CT Corporation	Microsoft Licensing, GP
D&H Distributing	Microwarehouse
Danzas AEI Corporation	National Football League
Delaware Secretary State	National Union Fire Insurance Company of Pittsburgh, PA
Deloitte & Touche	Perella Weinberg Partners LP
Digital River Inc.	Nintendo
Disney Publishing World	NYC Department of Finance
Duff & Phelps	Office Depot
EI Entertainment TV	Optumhealth Financial Services
EMI Recordsempire Interactive	Phillips Sales Inc.
Execu/Search Group	Pitney Bowes
	Pitney Bowes Credit

Recall Total Information
SAM'S Club
Scholastic, Inc.
Sears Holdings Management Corporation
Sears Roebuck & Company
Sony Corporation
Sony Dade Austria AG
Sony Disc
Standard Parking Corporation
Symantec Corp.
Synnex Corporation
Target Corp.
Tenor Capital Management Company, L.P.
The Bluebay Multi-Strategy (Master) Fund
Limited
The Bluebay Value Recovery (Master) Fund
Limited

Toys R Us
Transworld Music
Travelers Property Casualty Company of
America
Turnpike Limited
Ulead Systems, Inc.
United Parcel Service
Universal Music Pub
Verizon Wireless Account
Vision Service Plan (VSP)
Volkswagen AG
Wal-Mart Stores, Inc.
Watt & Company, CBG
Xerox Corporation

SCHEDULE 4

**PARTIES LISTED ON SCHEDULE 1
WHO ARE RECORDED IN THE CONFLICT DATABASE AS SERVING OR HAVING
SERVED ON OTHER INFORMAL AND/OR OFFICIAL CREDITORS'
COMMITTEES REPRESENTED BY AKIN GUMP**

Alden Global Distressed Opportunities Master Fund, L.P.
Alden Global Value Recovery Master Fund, L.P.
American Express
Chartis Europe S.A.
CIT Technology Fin Services
Fidelity Investment
JP Morgan Bank
Perella Weinberg Partners LP
National Union Fire Insurance Company of Pittsburgh, PA
Tenor Capital Management Company, L.P.
The Bluebay Multi-Strategy (Master) Fund Limited
The Bluebay Value Recovery (Master) Fund Limited
Verizon Wireless Account