B 10 Modified (Official Form 10) (12/12)

UNITED STATES BANKRUPTCY COURT FOR DISTRICT OF DELAWARE

PROOF OF CLAIM

Indicate Debtor against which you assert a claim by checking the appropriate box below. (Check only one Debtor per claim form.)

☒ THQ Inc. (Case No. 12-13398) ☐ THQ Wireless, Inc. (Case No. 12-13400) ☐ Vigil Games, Inc. (Case No. 12-13402)

☐ THQ Digital Studios Phoenix, Inc. (Case No. 12-13399) ☐ Volition, Inc. (Case No. 12-13401)

NOTE: *This form should not be used to make a claim for an administrative expense* ***(other than a claim asserted under 11 U.S.C. § 503(b)(9))*** *arising after the commencement of the case. A "request" for payment of an administrative expense* ***(other than a claim asserted under 11 U.S.C. § 503(b)(9))*** *may be filed pursuant to 11 U.S.C § 503.*

Name of Creditor (the person or other entity to whom the debtor owes money or property):
Sega of America, Inc.

☐ Check this box if this claim amends a previously filed claim.

Court Claim Number: _____
(*If known*)

Filed on: _____

Name and address where notices should be sent: NameID: 11201764
Cooley LLP
Attn: Ali M.M. Mojdehi
4401 Eastgate Mall
San Diego, CA 92121-1909

Telephone number: (858) 550-6055 email: amojdehi@cooley.com

☐ Check this box if you are aware that anyone else has filed a proof of claim relating to this claim. Attach copy of statement giving particulars.

Name and address where payment should be sent (if different from above):

Telephone number: email:

1. Amount of Claim as of Date Case Filed: $ 941,710.93
If all or part of the claim is secured, complete item 4.
If all or part of the claim is entitled to priority, complete item 5.
☐ Check this box if the claim includes interest or other charges in addition to the principal amount of the claim. Attach a statement that itemizes interest or charges.

2. Basis for Claim: See attached.
(See instruction #2)

3. Last four digits of any number by which creditor identifies debtor:	**3a. Debtor may have scheduled account as:**	**3b. Uniform Claim Identifier (optional):**
___ ___ ___ ___	(See instruction #3a)	(See instruction #3b)

4. Secured Claim (See instruction #4)
Check the appropriate box if the claim is secured by a lien on property or a right of setoff, attach required redacted documents, and provide the requested information.

Nature of property or right of setoff: ☐ Real Estate ☐ Motor Vehicle ☐ Other
Describe:
Value of Property: $_____ **Annual Interest Rate** _____% ☐ Fixed ☐ Variable
(when case was filed)
Amount of arrearage and other charges, as of the time case was filed, included in secured claim, if any: $_____ **Basis for perfection:** _____
Amount of Secured Claim: $_____ **Amount Unsecured:** $_____

6. Claim Pursuant to 11 U.S.C. § 503(b)(9): Indicate the amount of your claim arising from the value of any goods received by the Debtor within 20 days before the date of commencement of the above case, in which the goods have been sold to the Debtor in the ordinary course of such Debtor's business. Attach documentation supporting such claim.
$_____ (See instruction #6)

7. Credits. The amount of all payments on this claim has been credited for the purpose of making this proof of claim. (See instruction #7)

8. Documents: Attached are **redacted** copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, security agreements, or, in the case of a claim based on an open-end or revolving consumer credit agreement, a statement providing the information required by FRBP 3001(c)(3)(A). If the claim is secured, box 4 has been completed, and **redacted** copies of documents providing evidence of perfection of a security interest are attached. *(See instruction 8, and the definition of* ***"redacted".)***
DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.
If the documents are not available, please explain:

9. Signature: (See instruction #9)
Check the appropriate box.

☒ I am the creditor. ☐ I am the creditor's authorized agent. ☐ I am the trustee, or the debtor, or their authorized agent. (See Bankruptcy Rule 3004.) ☐ I am a guarantor, surety, indorser, or other codebtor. (See Bankruptcy Rule 3005.)

I declare under penalty of perjury that the information provided in this claim is true and correct to the best of my knowledge, information, and reasonable belief.

Print Name: John Cheng
Title: CFO and President
Company: Sega of America, Inc.
Address and telephone number (if different from notice address above):
350 Rhode Island Street, Suite 400
San Francisco, CA 94103
Telephone number: (415) 701-3900 Email: John.Cheng@sega.com

(Signature) 6/20/13 (Date)

5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any part of the claim falls into one of the following categories, check the box specifying the priority and state the amount.

☐ Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B).
☐ Wages, salaries, or commissions (up to $11,725*) earned within 180 days before the case was filed or the debtor's business ceased, whichever is earlier – 11 U.S.C. §507 (a)(4).
☐ Contributions to an employee benefit plan – 11 U.S.C. §507 (a)(5).
☐ Up to $2,600* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use – 11 U.S.C. §507 (a)(7).
☐ Taxes or penalties owed to governmental units – 11U.S.C. §507 (a)(8).
☒ Other – Specify applicable paragraph of 11 U.S.C. §507 (a)(2_).

Amount entitled to priority:
$ 508,877.85

* *Amounts are subject to adjustment on 4/1/13 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment*

COURT USE ONLY

RECEIVED
JUL 02 2013
KURTZMAN CARSON CONSULTANTS

Penalty for presenting fraudulent claim: Fine of up to $500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

B 10 Modified (Official Form 10) (12/12) cont.

■ Date Stamped Copy Returned
☐ No self addressed stamped envelope
☐ No copy to return

Cooley LLP

Allison M. Rego
T: +1 858 550 6130
arego@cooley.com

VIA FEDEX

July 1, 2013

THQ Claims Processing Center
c/o Kurtzman Carson Consultants LLC
2335 Alaska Avenue
El Segundo CA, 90245

RE: *In re THQ, Inc. et al.*, Case No. 12-13398 (MFW): Proof of Claim and Request for Payment of Administrative Expense Claim

Enclosed please find the originally executed proof of claim and request for payment of administrative expense claim to be filed against THQ Inc. (Case No. 12-13398) on behalf of Sega of America, Inc.

Additionally, enclosed please find copies of both the proof of claim and request for payment of administrative expense claim and a self-addressed postage-paid envelope for return to our office as proof of receipt.

Sincerely,

Cooley LLP

Allison M. Rego

Enclosures

854463 v1/SD

ATTACHMENT A

1. This proof of claim filed by Sega of America, Inc. ("Claimant"), as assignee of Valve Corporation ("Valve"), asserts an unsecured claim in the amount of $941,710.93 of which $508,877.85 is entitled to priority.

2. The factual basis for this claim is damages arising from the anticipated rejection of the executory contract by and between THQ, Inc. ("Debtor") and Valve, identified on the Debtor's Schedule G as the "Valve Corporation – Steam Distribution Agreement, as amended" (the "Distribution Agreement") under the proposed Chapter 11 Plan of Liquidation of the Debtor and its Affiliated Debtors. Pursuant to the Distribution Agreement, Valve made payments to the Debtor, in the ordinary course of the Debtor's business, for preorders of a certain game to be distributed by the Debtor. Such payments total $941,710.93. Of that amount, payments totaling $508,877.85 were made after December 19, 2012 ("Petition Date").

3. The payments made to the Debtor after the Petition Date are entitled to priority under 11 U.S.C. §§ 364(a), 503(b)(1)(A), and 507(a)(2). The payments made to the Debtor after the Petition Date are additionally entitled to priority as an administrative expense, arising after the anticipated rejection of the Distribution Agreement, for the value of the benefit provided to the estate pursuant to 11 U.S.C. §§ 503(b)(1)(A) and 507(a)(2). The Claimant has separately filed a request for payment of administrative expense relating to these amounts.

4. The itemized statement constituting Attachment B shows a summary and detailed statement of account for the preorders made pursuant to the Distribution Agreement and amounts and dates of payment to the Debtor.

5. Claimant reserves the right to amend and/or supplement this proof of claim at any time and in any manner and/or to file additional proofs of claim for any additional claims which may be based on the same or additional documents or grounds of liability. This includes, but is not limited to, the right to amend this proof of claim to include additional amounts due to Claimant.

6. This proof of claim is being filed to protect Claimant from any forfeiture of any rights it may have. Filing this proof of claim is not (a) waiver or release of Claimant's rights against any person, entity or property; (b) waiver or release of Claimant's right to have any and all non-core matters determined by a state court or United States District Court Judge, as applicable; (c) an election of remedy; (d) a waiver or release of any rights which Claimant may have to a jury trial; or (e) a waiver of the right to move to withdraw the reference with respect to the subject matter of this proof of claim, any objection thereto or any other proceedings which may be commenced in this case against or otherwise involving Claimant.

7. All notices to Claimant should be sent to Ali M.M. Mojdehi, Esq. at Cooley LLP, 4401 Eastgate Mall, San Diego, CA 92121-1909.

ATTACHMENT B

Summary Steam Sales Report -
Company of Heroes 2
Sept 2012 to Jan 24, 2013

Product (Id#)	Gross Average Price	Gross Units Sold	Charge-backs/ Returns	Net Units Sold	Gross Steam Sales	Charge-backs/ Returns	VAT/Sales Tax Collected	Adj	Net Steam Sales	Revenue Share
Company of Heroes 2 Digital Collector's Edition Preorder (16826)	$93.80	4,737	-56	4,681	$444,810.90	($5,460.81)	($18,272.84)	-	$421,077.25	$294,754.08
Company of Heroes 2 Digital Collector's Edition Preorder (DE) (16838)	$104.08	567	-4	563	$59,011.32	($413.54)	($7,640.64)	-	$50,957.14	$35,670.01
Company of Heroes 2 Preorder (16825)	$58.96	14,274	-206	14,068	$842,581.23	($12,309.19)	($38,554.58)	-	$791,717.46	$554,202.23
Company of Heroes 2 Preorder (DE) (16837)	$64.99	1,459	-16	1,443	$94,822.43	($1,041.52)	($12,231.47)	-	$81,549.44	$57,084.61
		21,037	**(282)**	**20,755**	**$1,441,225.88**	**($19,225.06)**	**($76,699.53)**	**$0**	**$1,345,301.29**	**$941,710.93**

Summary Steam Sales Report
for January 2013 (to 1/24/13)

Product (Id#)	Gross Average Price	Gross Units Sold	Charge-backs/ Returns	Net Units Sold	Gross Steam Sales	Chargebacks/ Returns	VAT/Sales Tax Collected	Adj	Net Steam Sales	Revenue Share
Company of Heroes 2 Preorder (16825)	$57.69	2,727	-56	2,671	$157,473.49	($3,390.57)	($7,075.00)	-	$147,007.92	$102,905.55
Company of Heroes 2 Digital Collector's Edition Preorder (16826)	$91.07	906	-17	889	$82,608.10	($1,584.77)	($2,777.86)	-	$78,245.47	$54,771.83

Company of Heroes 2 Preorder (DE) (16837)	$66.04	304	-4	300	$20,076.53	($262.85)	($2,584.22)	-	$17,229.46	$12,060.62
Company of Heroes 2 Digital Collector's Edition Preorder (DE) (16838)	$105.51	129	-	129	$13,610.73	-	($1,774.72)	-	$11,836.01	$8,285.21
		4,066	**(77)**	**3,989**	**$273,768.85**	**($5,238.19)**	**($14,211.80)**	**$0**	**$254,318.86**	**$178,023.21** (paid 2/28/13)

Summary Steam Sales Report for December 2012

Product (Id#)	**Gross Average Price**	**Gross Units Sold**	**Charge-backs/ Returns**	**Net Units Sold**	**Gross Steam Sales**	**Chargebacks/ Returns**	**VAT/Sales Tax Collected**	**Adj**	**Net Steam Sales**	**Revenue Share**
Company of Heroes 2 Preorder (16825)	$59.20	3,643	-55	3,588	$215,861.94	($3,220.23)	($10,199.99)	-	$202,441.72	$141,709.20
Company of Heroes 2 Digital Collector's Edition Preorder (16826)	$94.07	1,152	-8	1,144	$108,456.89	($816.31)	($4,962.07)	-	$102,678.51	$71,874.96
Company of Heroes 2 Preorder (DE) (16837)	$65.33	359	-5	354	$23,455.14	($327.15)	($3,016.49)	-	$20,111.50	$14,078.05
Company of Heroes 2 Digital Collector's Edition Preorder (DE) (16838)	$104.42	152	-2	150	$15,871.78	($210.93)	($2,042.04)	-	$13,618.81	$9,533.17
		5,306	**(70)**	**5,236**	**$363,645.75**	**($4,574.62)**	**($20,220.59)**	**$0**	**$338,850.54**	**$237,195.38** (paid 1/29/13)

Summary Steam Sales Report for November 2012

Product (Id#)	Gross Average Price	Gross Units Sold	Charge-backs/ Returns	Net Units Sold	Gross Steam Sales	Chargebacks/ Returns	VAT/Sales Tax Collected	Adj	Net Steam Sales	Revenue Share
Company of Heroes 2 Preorder (16825)	$59.02	1,309	-30	1,279	$77,323.87	($1,760.89)	($3,569.39)	-	$71,993.59	$50,395.52
Company of Heroes 2 Digital Collector's Edition Preorder (16826)	$92.15	563	-10	553	$51,940.65	($1,025.85)	($1,899.38)	-	$49,015.42	$34,310.79
Company of Heroes 2 Preorder (DE) (16837)	$63.83	145	-1	144	$9,255.27	($63.42)	($1,198.86)	-	$7,992.99	$5,595.10
Company of Heroes 2 Digital Collector's Edition Preorder (DE) (16838)	$102.17	55	-1	54	$5,619.34	($103.15)	($719.26)	-	$4,796.93	$3,357.85
		2,072	**(42)**	**2,030**	**$144,139.13**	**($2,953.31)**	**($7,386.89)**	**$0**	**$133,798.93**	**$93,659.26** (paid 12/20/12)

Summary Steam Sales Report for October 2012

Product (Id#)	Gross Average Price	Gross Units Sold	Charge-backs/ Returns	Net Units Sold	Gross Steam Sales	Chargebacks/ Returns	VAT/Sales Tax Collected	Adj	Net Steam Sales	Revenue Share
Company of Heroes 2 Preorder (16825)	$58.70	2,155	-39	2,116	$126,725.93	($2,362.46)	($5,892.35)	-	$118,471.12	$82,929.78
Company of Heroes 2 Digital Collector's Edition Preorder (16826)	$94.72	866	-15	851	$82,133.30	($1,457.14)	($3,582.91)	-	$77,093.25	$53,965.27
Company of Heroes 2 Preorder (DE) (16837)	$64.47	216	-2	214	$13,924.72	($129.46)	($1,799.26)	-	$11,996.00	$8,397.20
Company of Heroes 2 Digital Collector's Edition Preorder (DE) (16838)	$103.19	90	-1	89	$9,286.87	($99.46)	($1,197.96)	-	$7,989.45	$5,592.62
		3,327			**$232,070.82**	**($4,048.52)**	**($12,472.48)**	**$0**	**$215,549.82**	**$150,884.87**

			(57)	**3,270**						(paid 11/28/12)

Summary Steam Sales Report for September 2012

Product (Id#)	Gross Average Price	Gross Units Sold	Charge-backs/ Returns	Net Units Sold	Gross Steam Sales	Chargebacks/ Returns	VAT/Sales Tax Collected	Adj	Net Steam Sales	Revenue Share
Company of Heroes 2 Preorder (16825)	$59.66	4,440	-26	4,414	$265,196.00	($1,575.04)	($11,817.85)	-	$251,803.11	$176,262.18
Company of Heroes 2 Digital Collector's Edition Preorder (16826)	$95.64	1,250	-6	1,244	$119,671.96	($576.74)	($5,050.62)	-	$114,044.60	$79,831.23
Company of Heroes 2 Preorder (DE) (16837)	$64.62	435	-4	431	$28,110.77	($258.64)	($3,632.64)	-	$24,219.49	$16,953.64
Company of Heroes 2 Digital Collector's Edition Preorder (DE) (16838)	$103.71	141	-	141	$14,622.60	-	($1,906.66)	-	$12,715.94	$8,901.16
		6,266			**$427,601.33**	**($2,410.42)**	**($22,407.77)**	**$0**	**$402,783.14**	**$281,948.21** (paid 10/29/12)
			(36)	**6,230**						