



Exhibit C

 COMPUTER PERIPHERALS		 PlayStation			
(Please attach all documentation to substantiate this request)					
REQUESTING DEPARTMENT: <u>Legal & Business Affairs</u>	By: <u>[Signature]</u>	Date: <u>5/24/2005</u>			
REQUESTER'S NAME: <u>Leslie Hoffman</u> # <u>4190</u>					
Please issue the WIRE TRANSFER to the order of the following:					
NAME:	<u>Russ, August & Kabat, Client Trust</u>				
ADDRESS:	<u>12424 Wilshire Blvd, Suite 1200</u>				
	<u>Los Angeles, CA 90025</u>				
BANK NAME:	<u>City National Bank</u>				
BANK ADDRESS:	<u>400 Roxbury Drive, 4th Floor, Beverly Hills, CA. 90210</u>				
BANK ACCOUNT NUMBER:	<u>112164561</u>				
ABA ROUTING NUMBER:	<u>122016066</u>				
MEMO:					
AMOUNT OF WIRE REQUEST:	<u>\$150,000.00</u>	PAID BY WIRE			
DATE WIRE TRANSFER IS NEEDED:	<u>ASAP</u>	<u>5/24/05</u>			
EXPLANATION OF EXPENSE / SPECIAL INSTRUCTIONS:					
<u>Thorner patent purchase re: Immersion case</u>					
REQUESTED BY:	<u>Leslie Hoffman</u> <small>(Print or Type)</small>	<u>[Signature]</u> <small>(Signature)</small>			
MANAGER:	<u>Riley R. Russell</u> <small>(Print or Type)</small>	<u>[Signature]</u> <small>(Signature)</small>			
FINANCE APPROVAL:	<u>[Signature]</u> <small>(Print or Type)</small>	<u>[Signature]</u> <small>(Signature)</small>			
APPROVED BY:	<u>[Signature]</u> <small>(Print or Type)</small>	<u>[Signature]</u> <small>(Signature)</small>			
EA 052505-3					
CO	ACCOUNT	DEPT	PRODUCT	PROJECT / INTERCO	AMOUNT
	<u>10-034100</u>	<u>000</u>	<u>000000</u>	<u>000-506500</u>	<u>\$150,000.00</u>

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SONY60b-029

SONY COMPUTER ENTERTAINMENT AMERICA INC.
BUSINESS PROPOSAL AUTHORIZATION FORM

ORIGINATING DEPARTMENT: Legal & Business Affairs DATE: 05/23/2005

GL ACCOUNTING CODE: 10 - 000000 - 000 - 000000 - 000 - 000000

CONTRACTING PARTY: Russ August & Kabat
Trust Account

Tax ID Number:

Contact Name: Larry C. Russ

State of
Incorporation:

Phone Number: (310) 826-7474

Fax Number: (310) 826-6991

Address: 12424 Wilshire Blvd.
Suite 1200
Los Angeles, CA 90025

Email:

If the Contracting Party is a Consultant or
Service Provider, will they be working
on-premises? No

Where will Consultant
or Service Provider
work? Off-site

REASON OR PURPOSE FOR AGREEMENT: Securing option to purchase Thoraer patents for immersion case.
Legal will request approvers to expedite BPAF and payment.

GAME TITLE/PD SUB-CATEGORY (For PD Use Only):

TOTAL MONETARY VALUE: \$150,000.00

TERM OF AGREEMENT: Start - End -

OTHER PRINCIPAL TERMS:

SELECT OTHER SCEA DEPARTMENTS, AFFILIATES or ADDITIONAL APPROVER:

Other Dept/Affiliates:

Add'l Approver: Approver 1
Approver 2
Approver 3

WAS THIS PROPOSAL BID? No

*Note: At least 3 competitive bids should be
obtained if the monetary value exceeds
\$25,000.

If yes, attach bid documentation:

ARE THERE DOCUMENTS PERTINENT TO
THIS PROPOSAL? No

*Note: Contracts attached to this BPAF have not been reviewed
by Legal and should not be executed on behalf of SCEA.

If yes, attach documentation:

Hard copies sent via interoffice to Legal

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APPROVALS

This proposal is submitted for your approval and electronic signature. You should review it to ensure you are familiar with the subject matter and that it is consistent with your understanding of the proposed business arrangement.

Leslie Hoffman/Legal/SCEA	[Redacted]	Date: 05/23/2005
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The Below Approvals Are Required For YOUR Business Proposal

Riley Russell/Legal/SCEA (General Counsel)	Alternate Legal Representative (if applicable) Name: [Redacted]	Date: 05/23/2005
Jim Bass/Finance/SCEA (CFO)	[Redacted]	Date: 05/24/2005

Restricted to SCEA internal use only. This information is privileged and confidential. SCEA does not enter into oral Agreements. A contract is not formed until a written Agreement is executed by both parties.

[Redacted]

Date Approved: 05/24/2005

Date WIP Distributed: 05/24/2005

Modifications:
 05/23/2005 05:23:43 PM: Leslie Hoffman, Created Document.
 05/23/2005 05:29:15 PM: Riley Russell; Jim Modified Document.
 05/24/2005 09:39:41 AM: Bass; Linda Modified Document.
 05/24/2005 09:48:24 AM: Peterson Modified Document

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