

February 2, 2009

Rule 2711 Compliance Letter to Clients Atlantis Research Service

During the fourth quarter of 2008, the Atlantis Research Service issued recommendations on 89 companies of which 37% were BUY recommendations, 26% were SELL recommendations, and 37% were HOLD recommendations.

Recommendations were changed on the following securities, as shown:

Name	Ticker	Date	Initial Recommendation	Changed to Recommendation
Aetna	AET	10/29/2008	HOLD	SELL
Applied Materials	AMAT	11/13/2008	HOLD	SELL
Baidu Inc.	BIDU	12/22/2008	BUY	HOLD
Ballard Power Systems	BLDP	11/14/2008	BUY	HOLD
Computer Sciences	CSC	12/24/2008	BUY	HOLD
Dendreon	DNDN	10/07/2008	SELL	HOLD
Electronic Arts	ERTS	12/12/2008	HOLD	SELL
Jabil Circuit	JBL	12/19/2008	BUY	SELL
LM Ericsson	ERIC	12/18/2008	HOLD	SELL
Motorola	МОТ	10/30/2008	HOLD	SELL
Nokia	NOK	12/05/2008	BUY	HOLD
Qualcomm	QCOM	11/07/2008	BUY	HOLD
Qualcomm	QCOM	11/14/2008	HOLD	SELL
Red Hat	RHT	10/09/2008	SELL	BUY
Sina	SINA	11/17/2008	BUY	HOLD
Sohu.com	SOHU	12/23/2008	BUY	HOLD
Veeco Instruments	VECO	10/28/2008	HOLD	SELL
WellPoint	WLP	10/22/2008	HOLD	SELL

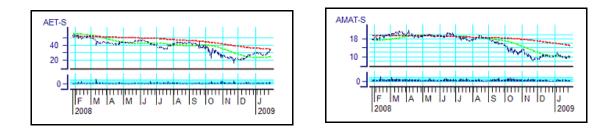


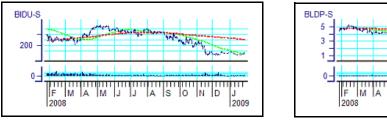
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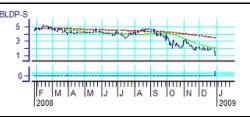
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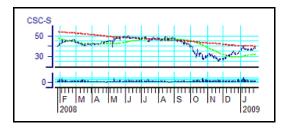
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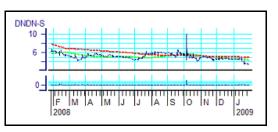
Attached are price charts of the securities on which Atlantis Research Service recommendations were changed:

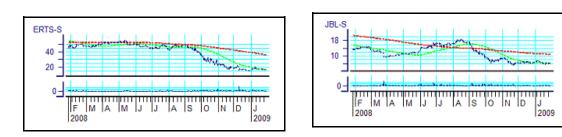










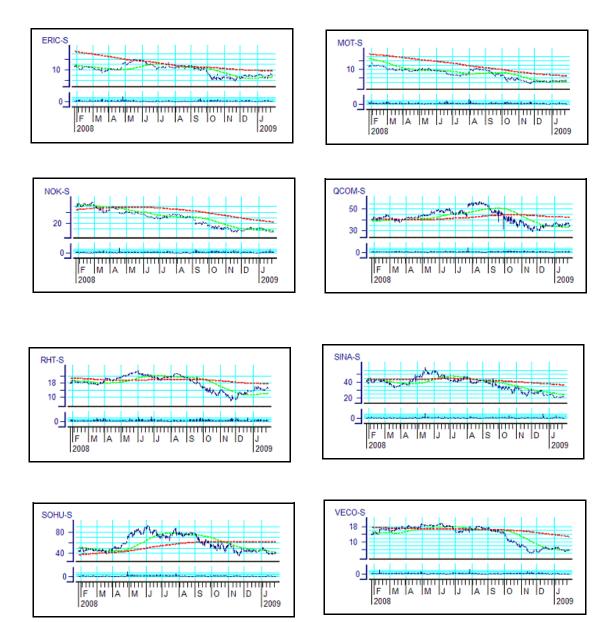


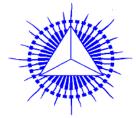


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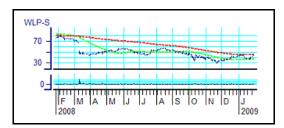




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