

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 |

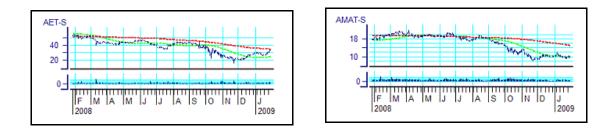


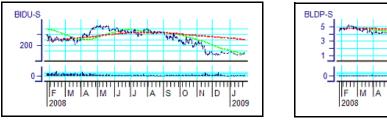
February 2, 2009

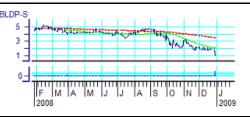
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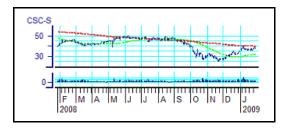
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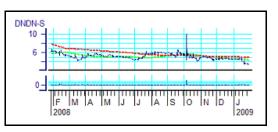
Attached are price charts of the securities on which Atlantis Research Service recommendations were changed:

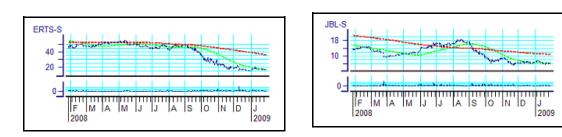










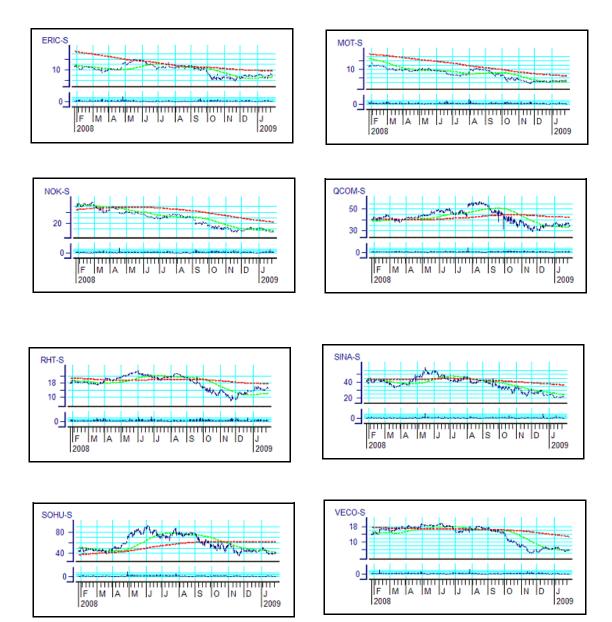




February 2, 2009

Rule 2711 Compliance Letter to Clients Atlantis Research Service Updates Through BNY Jaywalk

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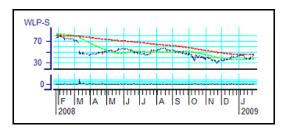




February 2, 2009

Rule 2711 Compliance Letter to Clients Atlantis Research Service Updates Through BNY Jaywalk

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