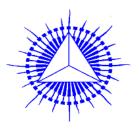
#### ATLANTIS RESEARCH SERVICE



January 15, 2008

## Rule 2711 Compliance Letter to Clients Atlantis Research Service

During the fourth quarter of 2007, the Atlantis Research Service issued recommendations on 91 companies of which 51% were BUY recommendations, 14% were SELL recommendations, and 31% were HOLD recommendations.

Recommendations were changed on the following securities, as shown:

Name	Ticker	Date	Initial Recommendation	Changed to Recommendation
Amazon.com	AMZN	10/24/2007	BUY	HOLD
Baidu.com	BIDU	12/13/2007	HOLD	BUY
Ballard Power Systems	BLDP	11/13/2007	HOLD	BUY
Computer Sciences	CSC	12/26/2007	HOLD	BUY
Digital River	DRIV	10/09/2007	BUY	HOLD
JetBlue Airways	JBLU	12/31/2007	HOLD	BUY
Linktone	LTON	12/03/2007	SELL	HOLD
McKesson	MCK	12/11/2007	BUY	HOLD
Medco Health Solutions	MHS	11/27/2007	HOLD	SELL
Novell	NOVL	12/17/2007	BUY	HOLD
PDL BioPharma	PDLI	11/13/2007	SELL	HOLD
Take-Two	TTWO	12/20/2007	SELL	HOLD
United Health Group	UNH	10/19/2007	BUY	HOLD
Veeco Instruments	VECO	10/23/2007	HOLD	SELL

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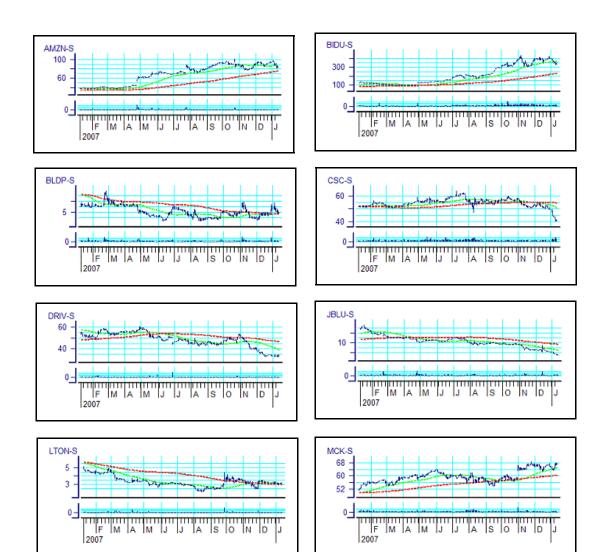


January 15, 2008

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

Continued, Page 2:

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



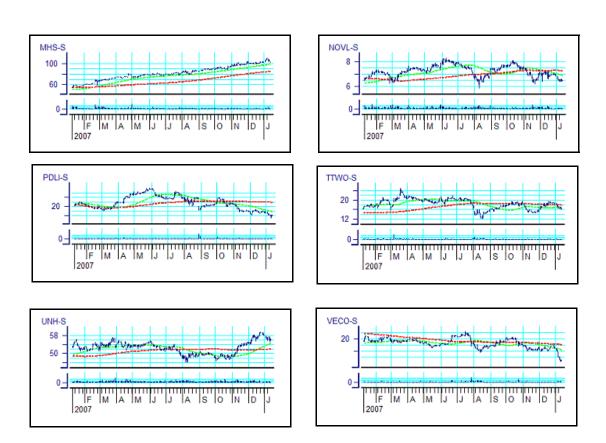
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January 15, 2008

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

Continued, Page 3:



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