ATLANTIS RESEARCH SERVICE



October 15, 2008

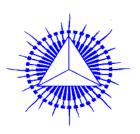
Rule 2711 Compliance Letter to Clients Atlantis Research Service

During the third quarter of 2008, the Atlantis Research Service issued recommendations on 87 companies of which 45% were BUY recommendations, 16% were SELL recommendations, and 32% were HOLD recommendations.

Recommendations were changed on the following securities, as shown:

Name	Ticker	Date	Initial Recommendation	Changed to Recommendation
Aetna	AET	08/04/2008	BUY	HOLD
AirTran	AAI	08/25/2008	HOLD	BUY
CIGNA	CI	08/04/2008	HOLD	SELL
Health Net	HNT	09/03/2008	BUY	HOLD
Infosys	INFY	07/11/2008	BUY	HOLD
Microsoft	MSFT	08/11/2008	BUY	SELL
Novell	NOVL	08/27/2008	HOLD	BUY
Sirius XM Radio	SIRI	07/28/2008	HOLD	SELL
UnitedHealth Group	UNH	07/03/2008	BUY	HOLD
Veeco	VECO	07/29/2008	SELL	HOLD
VeriSign	VRSN	08/29/2008	HOLD	SELL
Wipro	WIT	07/18/2008	BUY	HOLD
Yahoo!	YHOO	07/08/2008	HOLD	SELL

ATLANTIS RESEARCH SERVICE

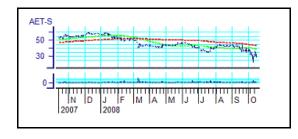


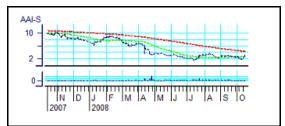
October 15, 2008

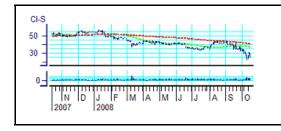
Rule 2711 Compliance Letter to Clients Atlantis Research Service Updates Through BNY Jaywalk

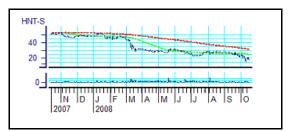
Continued, Page 2:

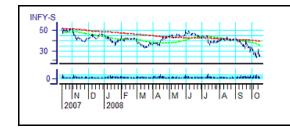
Attached are price charts of the securities on which Atlantis Research Service recommendations were changed:

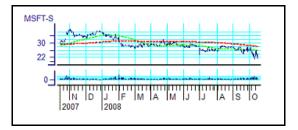


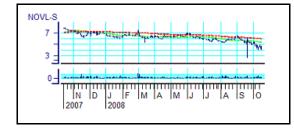


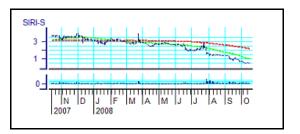












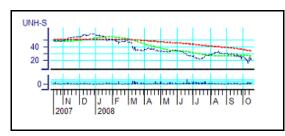
ATLANTIS RESEARCH SERVICE

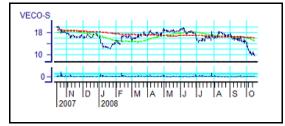


October 15, 2008

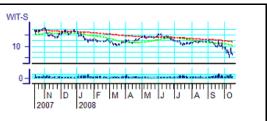
Rule 2711 Compliance Letter to Clients Atlantis Research Service Updates Through BNY Jaywalk

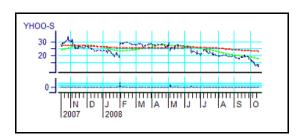
Continued, Page 3:











Note: This report is for information only. It is not a solicitation or an offer to buy or sell securities of any company mentioned herein. Atlantis Investment Co., Inc. does not make markets in the securities mentioned herein and does not have investment banking relationships with any company mentioned herein. The views expressed are those of the authors, and are based on a diligent review of available information. The report is based on information which is believed to be accurate, but we do not guarantee its accuracy or completeness. Atlantis Investment Co., Inc., its officers, employees and stockholders (and members of their families) and its customers may have long/short positions or holdings in the securities mentioned, and they may at any time hold, increase or decrease these positions. Neither the authors of this report nor any related household members are officers, directors, or advisory board members of any company mentioned herein. Atlantis Investment Co., Inc. or any of its employees do not own shares equal to 1% or more of any company mentioned herein. Copyright 2008 Atlantis Investment Co., Inc.