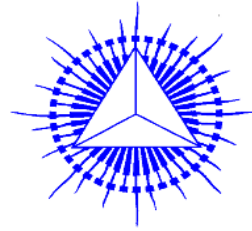


# ATLANTIS RESEARCH SERVICE



May 26, 2009

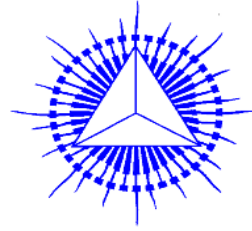
## Rule 2711 Compliance Letter to Clients Atlantis Research Service

During the first quarter of 2009, the Atlantis Research Service issued recommendations on 77 companies of which 30% were BUY recommendations, 35% were SELL recommendations, and 35% were HOLD recommendations.

Recommendations were changed on the following securities, as shown:

Name	Ticker	Date	Initial Recommendation	Changed to Recommendation
Aetna	AET	03/06/2009	SELL	HOLD
Baidu Inc.	BIDU	03/23/2009	HOLD	BUY
Cardinal Health, Inc.	CAH	01/18/2009	BUY	HOLD
Cigna	CI	03/06/2009	SELL	HOLD
Coventry Health Care	CVH	03/05/2009	SELL	HOLD
Flextronics	FLEX	01/14/2009	BUY	HOLD
Health Net Inc.	HNT	02/03/2009	HOLD	SELL
Health Net Inc.	HNT	03/05/2009	SELL	HOLD
Intuitive Surgical	ISRG	01/08/2009	BUY	HOLD
Jabil Circuit	JBL	03/26/2009	SELL	HOLD
Logitech International	LOGI	01/06/2009	BUY	HOLD
Plantronics	PLT	01/16/2009	BUY	HOLD
UnitedHealth Group	UNH	01/15/2009	HOLD	SELL
UnitedHealth Group	UNH	03/05/2009	SELL	HOLD
WellPoint	WLP	03/05/2009	SELL	HOLD

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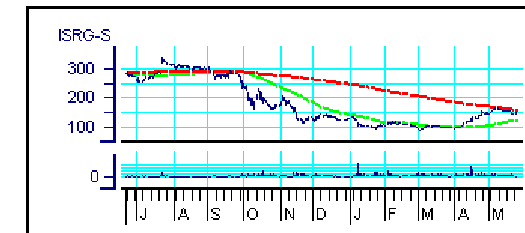
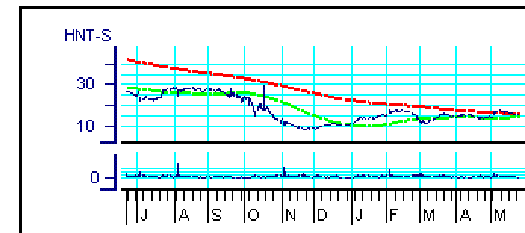
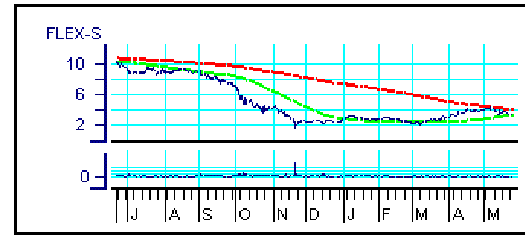
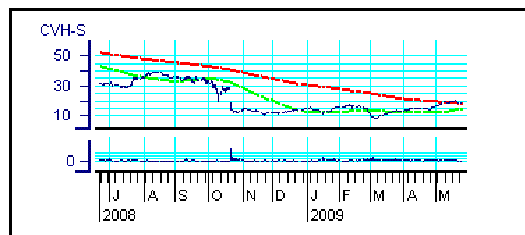
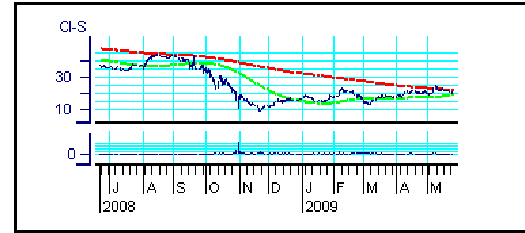
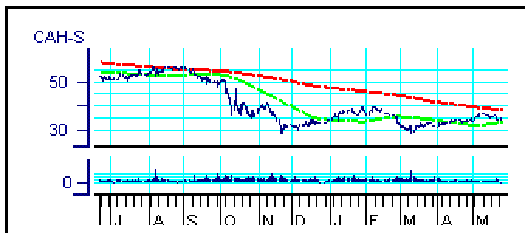
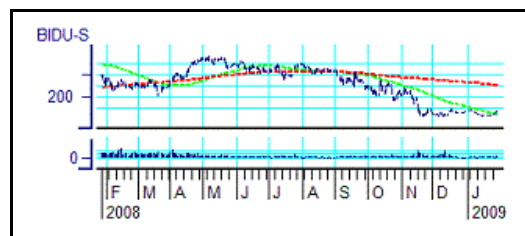
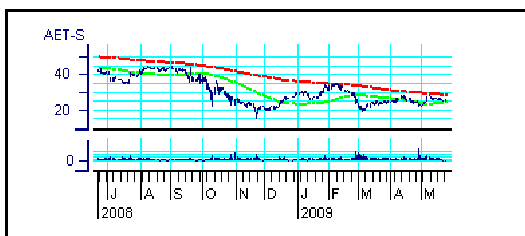


May 26, 2009

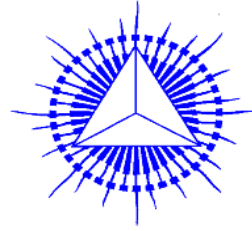
## Rule 2711 Compliance Letter to Clients

Continued, Page 2:

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



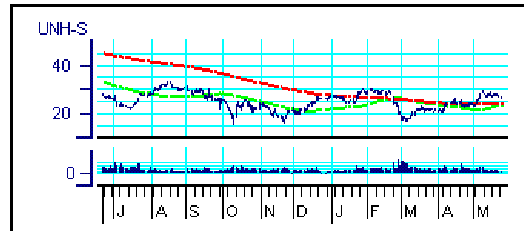
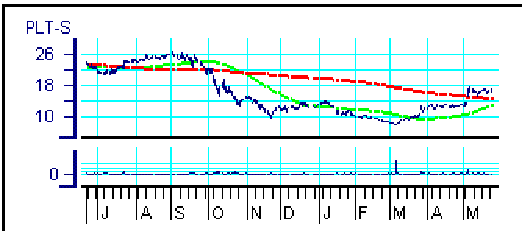
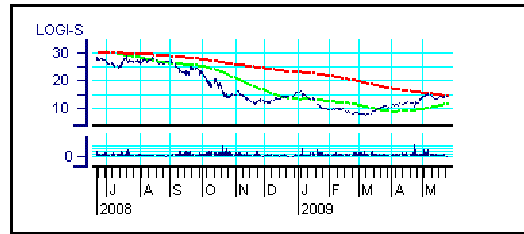
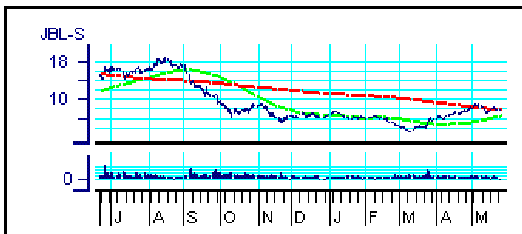
# ATLANTIS RESEARCH SERVICE



May 26, 2009

## Rule 2711 Compliance Letter to Clients

Continued, Page 3:



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