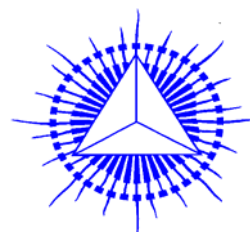


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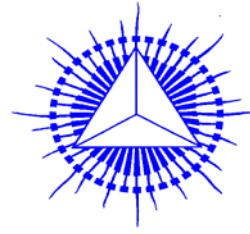
## Rule 2711 Compliance Letter to Clients Atlantis Research Service

During the third quarter of 2006, the Atlantis Research Service issued recommendations on 85 companies of which 42% were BUY recommendations, 19% were SELL recommendations, and 24% were HOLD recommendations.

Recommendations were changed on the following securities, as shown:

Name	Ticker	Date	Initial Recommendation	Changed to Recommendation
Coventry Health Care	CVH	08/01/2006	BUY	HOLD
DreamWorks	DWA	08/16/2006	HOLD	BUY
HCA Inc	HCA	07/24/2006	BUY	HOLD
IMAX Corp.	IMAX	08/10/2006	BUY	HOLD
Internet Security	ISSX	08/23/2006	SELL	HOLD
Jabil Circuit	JBL	08/08/2006	SELL	BUY
Keame	KEA	08/25/2006	HOLD	BUY
Linktone	LTON	07/10/2006	HOLD	SELL
Merix Corp.	MERX	09/26/2006	BUY	HOLD
Microsoft	MSFT	08/31/2006	SELL	BUY
Plantronics	PLT	07/26/2006	HOLD	SELL
Sanmina-SCI	SANM	08/08/2006	BUY	HOLD
SINA Corp.	SINA	08/22/2006	HOLD	BUY
Southwest Airlines	LUV	07/24/2006	HOLD	BUY
THQ Inc.	THQI	09/14/2006	HOLD	BUY
Universal Health Services	UHS	08/14/2006	SELL	HOLD

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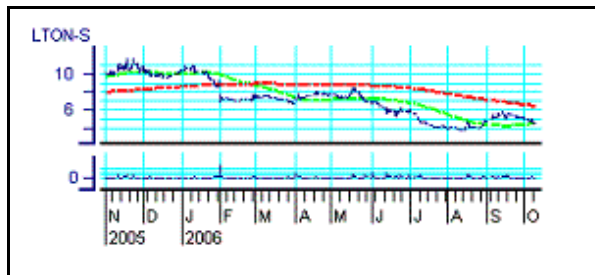
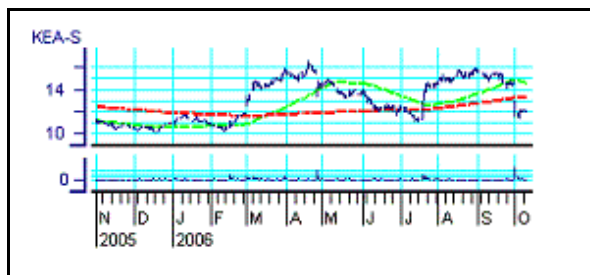
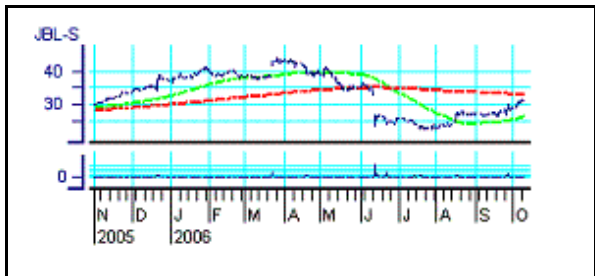
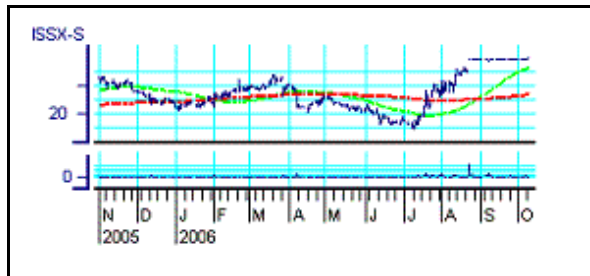
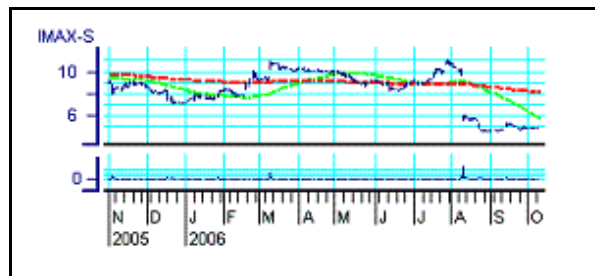
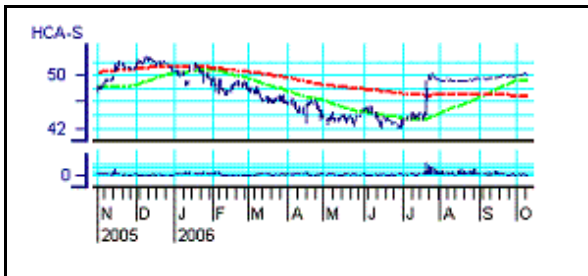
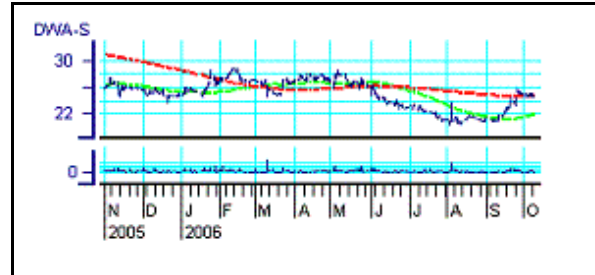
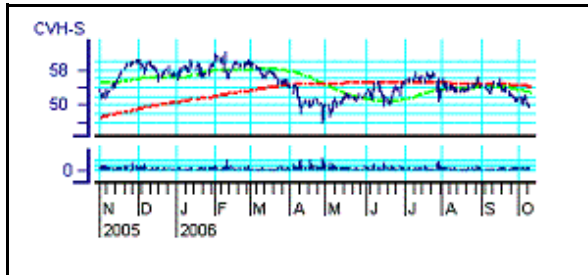


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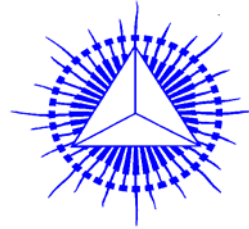
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Attached are price charts of the securities on which Atlantis Research Service recommendations were changed:



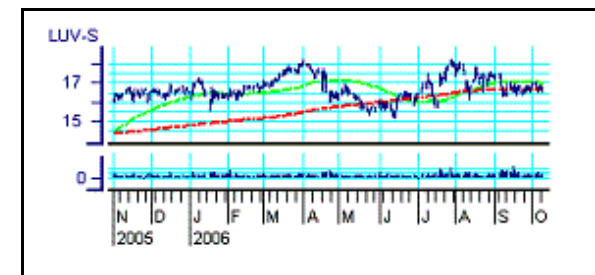
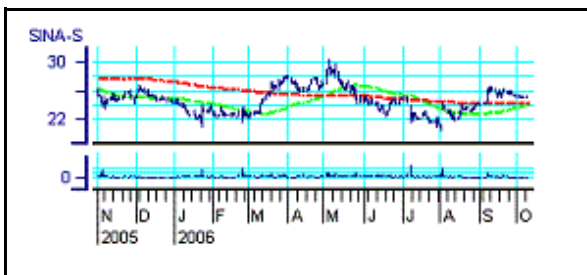
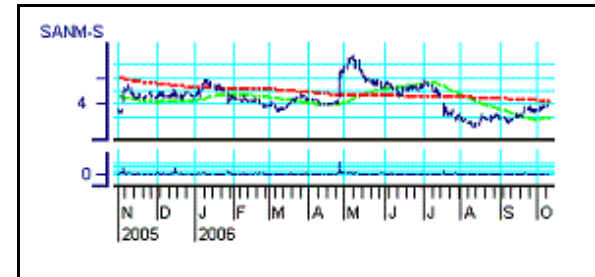
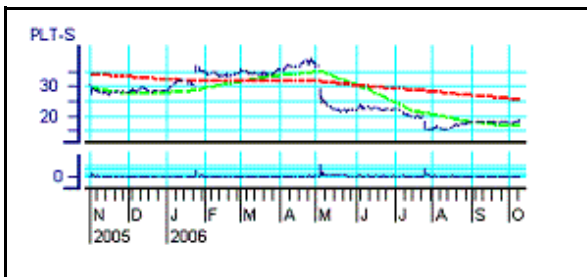
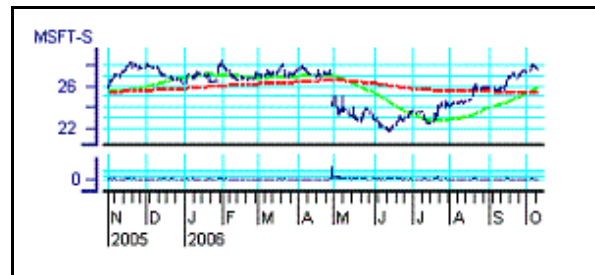
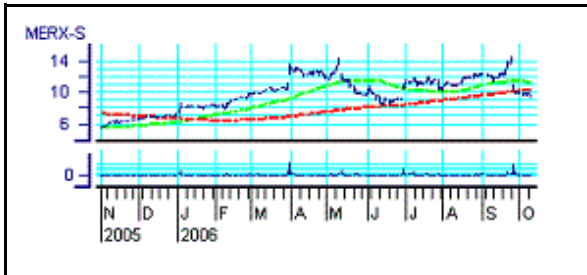
# ATLANTIS RESEARCH SERVICE



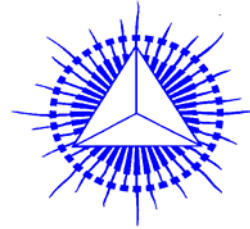
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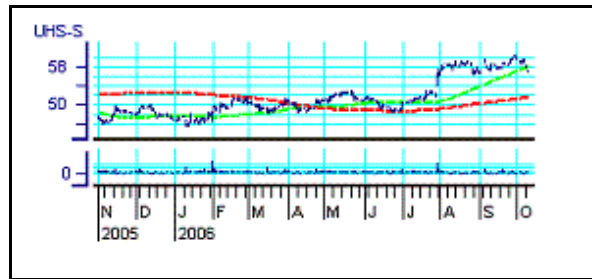
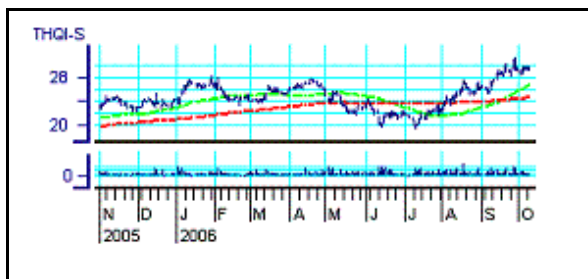
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