

Delmenhorst, Germany
August 20, 2010

TO ALL ATLAS DEALERS & DISTRIBUTORS:

It has been brought to my attention that the competition is spreading rumors about the future of Atlas.

This is mostly due to my reputation of reducing cost and creating value for our customers. I have proven it many times before and will do it again with your help.

We at Atlas are happy to report that our first four months have been better than anyone anticipated. Thanks to you, we have orders and even working overtime to deliver the units and parts on time.

Atlas has been paying their bills on time, and we continue with aggressive cost reductions without any effect on quality. Atlas Excavators, for the first time in its history, last month was certified by ISO 9001 joining Atlas Cranes & Cylinders Factories.

Allow me to be very provocative but specific:

If your customers have ANY doubt about the future of Atlas, we invite you and the customers to our facilities, all expenses paid, and I will make myself available to be with you to convince them of the future of Atlas!

If you can convince them to come, all expenses paid, we will convince them of Atlas's future.

Respectfully,



Fil Filipov
Owner & Chairman

