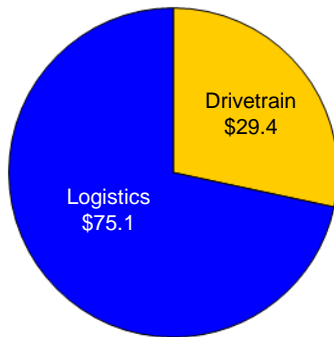


Who is ATC Technology Corporation

ATC Technology Corporation is a B2B provider of comprehensive engineered solutions for logistics and refurbishment services to the consumer electronics industry and the light-, medium- and heavy-duty vehicle service parts markets. Our products and services center around forward logistics, reverse logistics and remanufacturing/repair.

Q1 2010 Revenues – \$104.5M



Q1 Company Performance

- AT&T contract extended through 2013 for all services
- Won \$25M in new business
- Net sales of \$104.5M were down 7.9% from Q1 2009
- EPS of \$0.35 down from comparable adjusted EPS⁽¹⁾ of \$0.47 last year
- Ended the quarter with \$86.9M in cash and no debt

Logistics Segment

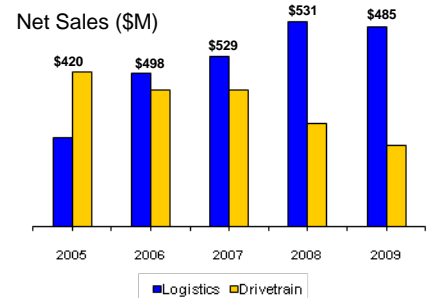
- AT&T revenue of \$51M down 11% from Q1 2009 primarily on lower returns volume and price concessions
- TomTom revenues were in line with expectations
- Benefitted from expansion of program with leading wireless device manufacturer
- Won \$24M of new business that will launch in Q2 and ramp through balance of 2010
- \$72M in opportunities pipeline

Drivetrain Segment

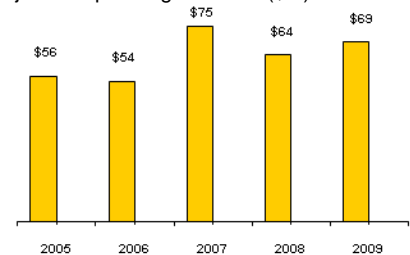
- Honda revenue down \$8.9M as transmission remanufacturing program was completed in Q1 2010
- 2010 results reflect inefficiencies associated new programs with Chrysler, Subaru and Suzuki
- \$56M in opportunities pipeline; won \$1M in new business

ATC Logistics & Electronics is a leader in comprehensive order fulfillment, reverse logistics, test and repair, packaging, warehouse and distribution services, and transportation management for consumer electronics industries and products including wireless devices and services, broadband and cable, GPS (personal navigation devices), automotive electronics, emerging and other electronic devices, retailers and insurance providers.

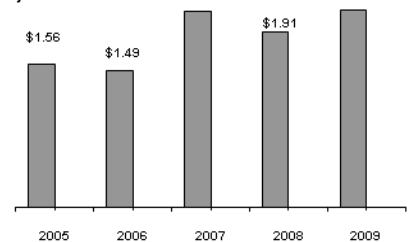
ATC Drivetrain provides remanufacturing, manufacturing and logistics services predominately to service and repair organizations of light-, medium- and heavy-duty OEMs and Tier Ones including transmissions, engines and related components, other drivetrain components and core management.



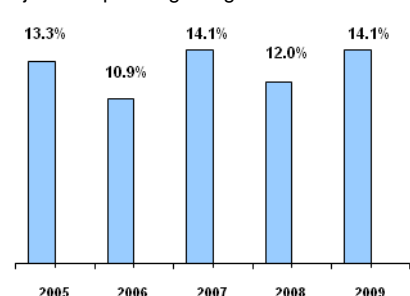
Adjusted Operating Income⁽¹⁾ (\$M)



Adjusted EPS⁽¹⁾

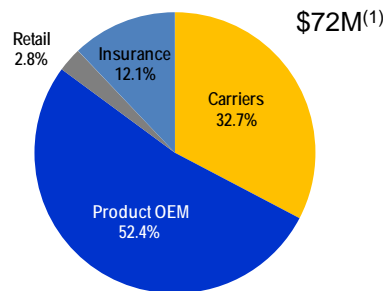


Adjusted Operating Margin⁽¹⁾



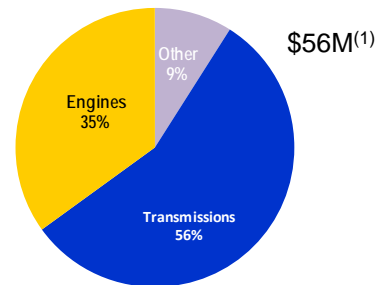
Logistics Business – Growth Opportunities

- Value-added Warehousing and Distribution market exceeds \$29B
- Won \$24M of new business in Q1 2010 - new wireless customer
- Pipeline has new names and new channels
- Strengthened business development team
- “Brand awareness” driving opportunities and gaining traction



Drivetrain Business – Growth Opportunities

- U.S. remanufactured engines and transmissions market exceeds \$6B
- Won \$1M of new business in Q1 2010 - new program with existing customer
- Entry into North American engine market opens new opportunities
- Added Suzuki as new customer with small transmission program



2010 Key Performance Drivers

- Launch of new business won in 2010 and late 2009 in both Logistics and Drivetrain
 - New business growth drive investment in working capital and facilities
- Anticipated impact of contract renewals
- Achieving low single-digit margins in Drivetrain
- Realization of savings from cost reduction initiatives

All amounts are unaudited

Reconciliation of certain financial measures reported in accordance with Generally Accepted Accounting Principles (“GAAP”) to those presented on the basis of methodologies other than in accordance with GAAP (“non-GAAP”)
(In millions, except per share data)

(Unaudited)	Year ended December 31,				Three months ended	Trailing twelve months ended
	2006	2007	2008	2009	March 31, 2009	March 31, 2010
Operating income (loss) (GAAP basis)	\$ 39.8	\$ 74.8	\$ (25.1)	\$ 26.5	\$ 11.6	\$ 25.5
Impairment of goodwill - Drivetrain segment	11.7	-	79.1	37.0	-	37.0
Impairment of goodwill - Logistics segment	2.9	-	-	-	-	-
Drivetrain plant closure and other restructuring costs	-	-	9.7	5.1	3.2	2.0
Rounding adjustment	-	-	0.1	-	-	-
Adjusted operating income (non-GAAP basis)	\$ 54.4	\$ 74.8	\$ 63.8	\$ 68.6	\$ 14.8	\$ 64.5
Income (loss) from continuing operations (GAAP basis)	\$ 21.7	\$ 47.1	\$ (22.7)	\$ 11.7	\$ 7.2	\$ 11.6
Impairment of goodwill, net of tax (3)	9.9	-	56.8	26.0	-	26.0
Drivetrain plant closure and other restructuring costs, net of tax	-	-	6.1	3.2	2.0	1.2
Valuation allowance against certain deferred income tax assets	-	-	-	1.8	-	1.8
Write-off of debt issuance costs, net of tax	1.1	-	-	-	-	-
Adjusted income from continuing operations (non-GAAP basis)	\$ 32.7	\$ 47.1	\$ 40.2	\$ 42.7	\$ 9.2	\$ 40.6
Earnings Per Diluted Share:						
Income (loss) from continuing operations (GAAP basis)	\$ 0.98	\$ 2.11	\$ (1.09)	\$ 0.59	\$ 0.36	
Impairment of goodwill, net of tax (3)	0.45	-	2.69	1.31	-	
Drivetrain plant closure and other restructuring costs, net of tax	-	-	0.29	0.16	0.10	
Valuation allowance against certain deferred income tax assets	-	-	-	0.09	-	
Write-off of debt issuance costs, net of tax	0.05	-	-	-	-	
Reconciliation due to share count change from Basic to Diluted	-	-	0.02	-	-	
Impact of two-class method of reporting earnings per share (4)	0.01	0.02	-	-	0.01	
Adjusted income from continuing operations (non-GAAP basis)	\$ 1.49	\$ 2.13	\$ 1.91	\$ 2.15	\$ 0.47	
Diluted Shares Outstanding - Adjusted Basis (4)	21.9	22.1	21.1	19.8	19.7	

Valuation Metrics

Price/Adjusted Earnings ⁽²⁾ (ttm)	8.5
Price/Sales (ttm)	0.72
Price/Book	1.49

Fundamentals

Share Price (3.31.10)	\$17.16
52-Week Range	\$24.98-\$10.60
Shares Outstanding	20,087,111
Market Cap	\$344.7M

Footnotes

Page 1

(1) Adjusted EPS and Adjusted Operating Income/Margin are non-GAAP financial measures within the meaning of Securities and Exchange Commission Regulation G.

Page 2

(1) Represents new business pipeline as of April 28, 2010
(2) Adjusted Earnings is a non-GAAP financial measure within the meaning of Securities and Exchange Commission Regulation G.

ttm trailing twelve months

(3) Year ended December 31, 2008 includes an income tax benefit of \$0.4 million, or \$0.02 per diluted share, from a revaluation of certain deferred tax assets primarily related to tax deductible goodwill. Year ended December 31, 2009 includes income tax expense of \$0.9 million, or \$0.05 per diluted share recorded during the second quarter of 2009, primarily related to certain valuation allowances on applicable state deferred tax assets.

(4) During 2009, we adopted the two-class method of reporting earnings per share, which requires that we allocate a portion of our income to participating securities (outstanding unvested share-based awards that contain rights to nonforfeitable dividends). The amounts for income (loss) from continuing operations per share (GAAP basis) are calculated under the two-class method of reporting earnings per share. The amounts for adjusted income from continuing operations per diluted share and diluted shares outstanding-adjusted basis, are calculated under the treasury stock method of presenting earnings per share and exclude the impact of the two-class method. During periods of losses, the two-class method has no impact on our loss from continuing operations per share as the holders of the participating securities are not obligated to fund our losses.

Investor contact: Mary Ryan, Vice President Communications and Investor Relations – 630.663.8283 maryan@corp.atc.com

Certain statements in this document are “forward-looking statements” (as defined in Section 27A of the Securities Act of 1933 and Section 21E of the Securities Exchange Act of 1934). These forward-looking statements generally include all statements other than statements of historical fact, including statements that are predictive, that depend upon or refer to future events or conditions, or that include words such as “expects,” “anticipates,” “intends,” “plans,” “believes,” “estimates,” “hopes,” and similar expressions. In addition, any statements concerning future financial performance or position (including future revenues, expenses, earnings, growth rates or margins), ongoing business strategies, budgets or prospects, and possible future actions are also forward-looking statements. The forward-looking statements contained in this document are based on information available to our management as of the date of this document, and reflect management’s judgments, beliefs and assumptions as of the date of this document with respect to future events, the outcome of which is subject to risks and uncertainties that could have a significant impact on our business, operating results or financial condition in the future. Should one or more of these risks or uncertainties materialize, or should underlying information, judgments, beliefs or assumptions prove incorrect, actual results or outcomes could differ materially from those expressed or implied by the forward-looking statements in this document. Some of these risks and uncertainties are described in our periodic filings with the Securities and Exchange Commission. We disclaim any intention or obligation to update the forward-looking statements contained in this document.