

ATENTO S.A.

FORM 6-K (Report of Foreign Issuer)

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**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D.C. 20549

FORM 6-K

**Report of Foreign Private Issuer
Pursuant to Rule 13a-16 or 15d-16 of the
Securities Exchange Act of 1934**

For the month of April, 2015

Commission File Number 001-36671

Atento S.A.

(Translation of Registrant's name into English)

**4 rue Lou Hemmer, L-1748 Luxembourg Findel
Grand Duchy of Luxembourg
(Address of principal executive office)**

Indicate by check mark whether the registrant files or will file annual reports under cover of Form 20-F or Form 40-F.

Form 20-F: Form 40-F:

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(1):

Yes: No:

Note: Regulation S-T Rule 101(b)(1) only permits the submission in paper of a Form 6-K if submitted solely to provide an attached annual report to security holders.

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(7):

Yes: No:

Note : Regulation S-T Rule 101(b)(7) only permits the submission in paper of a Form 6-K if submitted to furnish a report or other document that the registrant foreign private issuer must furnish and make public under the laws of the jurisdiction in which the registrant is incorporated, domiciled or legally organized (the registrant's "home country"), or under the rules of the home country exchange on which the registrant's securities are traded, as long as the report or other document is not a press release, is not required to be and has not been distributed to the registrant's security holders, and, if discussing a material event, has already been the subject of a Form 6-K submission or other Commission filing on EDGAR.

Annual General Meeting of Stockholders

The 2015 Annual General Meeting of Shareholders of Atento S.A. (the “Company”) will be held at 10:00 a.m. Central European Time on June 1, 2015 at the registered office of the Company, 4 rue Lou Hemmer, L-1748 Luxembourg Findel. The Convening Notice to the Annual General Meeting of Shareholders and the form of proxy to be solicited by the Company are each attached hereto as Exhibit 99.1 and Exhibit 99.2, respectively.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

ATENTO S.A.

/s/ Mauricio Montilha

Mauricio Montilha
Chief Financial Officer

Date: April 24, 2015

Atento S.A.
Société Anonyme
4 rue Lou Hemmer
L-1748 Luxembourg Findel
RCS Luxembourg B.185.761

April 24, 2015

Dear Shareholder:

You are cordially invited to attend the 2015 Annual General Meeting of Shareholders (the “Annual Meeting”) of Atento S.A. (the “Company”), to be held at 10:00 a.m. Central European Time on June 1, 2015 at the registered office of the Company, 4 rue Lou Hemmer, L-1748 Luxembourg Findel. Information concerning the matters to be considered and voted upon at the Annual Meeting is set out in the attached Letter and Proxy Statement.

The Company has fixed the close of business on April 17, 2015 as the record date for the Annual Meeting (the “Record Date”), and only holders of record of shares at such time will be entitled to notice of the Annual Meeting or any adjournment or postponement thereof. Holders of record of our ordinary shares will be entitled to vote at the Annual Meeting or any adjournment or postponement thereof.

It is important that your shares be represented at the Annual Meeting, regardless of the number of shares you hold or whether or not you plan to attend the Annual Meeting in person. Accordingly, please authorize a proxy to vote your shares as soon as possible in accordance with the instructions you received. This will not prevent you from voting your shares in person if you subsequently choose to attend the Annual Meeting.

Please note that powers of attorney or proxy cards must be received by the Company or the tabulation agent (Broadridge Financial Solutions, Inc.), no later than 5:00 p.m. Central European Time, on May 28, 2015 in order for such votes to be taken into account.

Thank you for your continued support.

Sincerely,
Alejandro Reynal
Director

Atento S.A.
Société Anonyme
4 rue Lou Hemmer
L-1748 Luxembourg Findel
RCS Luxembourg B.185.761

**Convening Notice to
the Annual General Meeting of Shareholders
to be held on June 1, 2015 at 10:00 a.m. (CET)
at 4 rue Lou Hemmer, L-1748 Luxembourg Findel**

Dear Shareholders,

The Board of Directors of Atento S.A. (the “Board of Directors”) is pleased to invite you to attend the Annual General Meeting of Shareholders (the “Annual Meeting”) of Atento S.A. (the “Company”) to be held on June 1, 2015 at 10:00 a.m. (CET) at the registered office of the Company, 4 rue Lou Hemmer, L-1748 Luxembourg Findel, with the following agenda:

Agenda of the Annual Meeting

1. Approval of the report of the Board of Directors in respect of the individual and consolidated annual accounts of the Company as at December 31, 2014;
2. Approval of the individual annual accounts of the Company as at December 31, 2014;
3. Allocation of the result of the 2014 financial year;
4. Approval of the consolidated annual accounts of the Company as at December 31, 2014;
5. Discharge to the directors of the Company in respect of the 2014 financial year;
6. Ratification of the mandate of the director, Thomas Iannotti, co-opted by the Board of Directors during the financial year ended as at December 31, 2014;
7. Renewal of the mandates of Class I directors of the Company:
 - a. Re-electing Thomas Iannotti as Class I director of the Company for a term ending at the Annual General Meeting of Shareholders in 2018; and
 - b. Re-electing Luis Javier Castro as Class I director of the Company for a term ending at the Annual General Meeting of Shareholders in 2018.
8. Renewal of the mandate of the independent auditor of the Company; and
9. Approval of fees to members of the Board of Directors, serving as directors of the Company and members of the Company’s committees, in the correspondent aggregate amount for the financial year as at December 31, 2014 and the related power granted to the Board of Directors to allocate such amounts between the directors of the Company.

The Annual Meeting will validly deliberate on its agenda without any quorum requirement. The resolutions at the Annual Meeting will be adopted by a simple majority of the votes validly cast.

Any shareholder who holds one or more shares(s) of the Company on April 17, 2015 (the “Record Date”) will be admitted to the Annual Meeting and may attend the Annual Meeting in person or vote by proxy. Luxembourg law

provides for criminal sanctions applicable to persons voting shares they do not own at the time of the vote, and as such shareholders should not vote their shares at the Annual Meeting if such shares are expected to be transferred between the Record Date and the date of the Annual Meeting.

Please review the procedures for attending the Annual Meeting or to be represented by way of proxy included in the attached Proxy Statement. Copies of the 2014 Management Report, the Company's individual and consolidated annual accounts for the financial year ended December 31, 2014 and the Auditor's Report for the financial year ended December 31, 2014 are available at both www.atento.com and www.proxyvote.com. Please note that powers of attorney or proxy cards must be received by the Company or the tabulation agent (Broadridge Financial Solutions, Inc.), no later than 5:00 p.m. (CET), on May 28, 2015 in order for such votes to be taken into account.

Yours faithfully

The Board of Directors

ATENTO S.A.
PROXY STATEMENT
ANNUAL GENERAL MEETING OF SHAREHOLDERS
JUNE 1, 2015

GENERAL INFORMATION

This Proxy Statement is being provided to solicit proxies on behalf of the Board of Directors of Atento S.A. (the “Company,” “Atento,” “we” or “us”) for use at the 2015 Annual General Meeting of Shareholders (the “Annual Meeting”) to be held on Monday, June 1, 2015, at 10:00 a.m., Central European Time, at the registered office of the Company, 4 rue Lou Hemmer, L-1748 Luxembourg Findel, and any adjournment or postponement thereof. We expect to first make this Proxy Statement available, together with the Company’s individual and consolidated annual accounts for the financial year ended December 31, 2014 and Annual Report on Form 20-F for the year ended December 31, 2014 (the “Annual Report”), to shareholders on or about April 24, 2015.

Foreign Private Issuer

We are a “foreign private issuer” within the meaning of Rule 3b-4 of the Securities Exchange Act of 1934, as amended (the “Exchange Act”), and as a result, we are not required to mandatorily comply with U.S. federal proxy requirements.

Internet Availability of Annual Meeting and Extraordinary Meeting Materials

We have elected to provide access to our proxy materials over the Internet. Accordingly, we are sending a notice regarding internet availability of proxy materials to our shareholders of record as of the close of business on April 17, 2015 (the “Record Date”). All shareholders will have the ability to access the proxy materials on the website referred to in the notice or to request to receive a printed set of the proxy materials. Instructions on how to access the proxy materials over the Internet or to request a printed copy may be found in the notice. You will not receive a printed copy of the proxy materials unless you request one in the manner set forth in the notice, or unless you are a registered shareholder. This permits us to conserve natural resources and reduces our printing costs, while giving shareholders a convenient and efficient way to access our proxy materials and to exercise the voting rights attendant to their shares at the Annual Meeting.

We intend to mail the notice on or about April 24, 2015 to all shareholders of record. On that same date, we will also mail a printed copy of this Proxy Statement, the Company’s individual and consolidated annual accounts for the financial year ended, Annual Report and form of proxy to shareholders who had previously requested printed copies and to registered shareholders.

Who May Vote

Only holders of record of our ordinary shares at the close of business on the Record Date will be entitled to notice of the Annual Meeting. Holders of record of our ordinary shares at the close of business on the Record Date will be entitled to vote at the Annual Meeting. On the Record Date, 73,619,511 ordinary shares were issued and outstanding. Each ordinary share is entitled to one vote at the Annual Meeting.

What Constitutes a Quorum

No quorum is required for any ordinary resolutions to be considered at the Annual Meeting.

Broker Non-Votes and Abstentions

Broker non-votes occur when brokers holding shares in street name for beneficial owners do not receive instructions from the beneficial owners about how to vote their shares and the broker is unable to vote the shares in its discretion in the absence of an instruction. An abstention occurs when a shareholder withholds such shareholder’s vote on a particular matter by checking the “ABSTAIN” box on the proxy card.

Under the current New York Stock Exchange rules as applicable to foreign private issuers, your broker will NOT be able to vote your shares with respect to any of the proposals or other matters considered at the Annual Meeting, in each case unless you have provided instructions to your broker. We strongly encourage you to provide instructions to your broker to vote your shares and exercise your right as a shareholder. A vote will not be cast in cases where a broker has not received an instruction from the beneficial owner.

With respect to all of the proposals or other matters considered at the Annual Meeting, only those votes cast “FOR” or “AGAINST” are counted for the purposes of determining the number of votes cast with respect to each such proposal. Abstentions are not considered votes cast and have no effect on the outcome of any of the proposals.

Voting Process and Revocation of Proxies

If you are a shareholder of record, and you received your proxy materials by mail or if you requested paper copies of the proxy materials, you can vote by mail by marking, dating, signing and returning the proxy card in the postage-paid envelope. Submitting your proxy by mail will not affect your ability to attend the Annual Meeting in-person and vote at the Annual Meeting.

If your shares are held in “street name,” meaning you are a beneficial owner with your shares held through a bank or brokerage firm, you will receive instructions from your bank or brokerage firm. You must follow the instructions of the holder of record in order for your shares to be voted.

The Company will retain an independent tabulator to receive and tabulate the proxies.

If you submit a proxy and direct how your shares will be voted, the individuals named as proxies will vote your shares in the manner you indicate. If you submit a proxy but do not direct how your shares will be voted, the individuals named as proxies will vote your shares “FOR” the election of each of the nominees for director and “FOR” each of the other proposals identified herein.

It is not expected that any other matters will be brought before the Annual Meeting. If, however, other matters are properly presented, the individuals named as proxies will vote in accordance with their discretion with respect to such matters, to the extent that such discretion is duly provided for by proxy in accordance with Luxembourg law.

A shareholder who has given a proxy may revoke it at any time before it is exercised at the Annual Meeting by:

- attending the Annual Meeting and voting in person;
- delivering a written notice, at the address given below, bearing a date later than that indicated on the proxy card, but prior to the date of the Annual Meeting, stating that the proxy is revoked; or
- signing and delivering a subsequently dated proxy card prior to the vote at the Annual Meeting.

You should send any written notice or new proxy card to Atento S.A., c/o Broadridge Financial Solutions, Inc., 51 Mercedes Way, Edgewood, New York 11717. If you are a registered holder you may request a new proxy card by contacting our Investor Relations service provider at (203) 428-3216 or eyuen@soleburyir.com.

Any shareholder owning shares in street name may change or revoke previously given voting instructions by contacting the bank or brokerage firm holding the shares or by obtaining a legal proxy from such bank or brokerage firm and voting in person at the Annual Meeting. Your last vote, prior to or at the Annual Meeting is the vote that will be counted.

Attendance at the Annual Meeting

Only shareholders or their legal proxy holders are invited to attend the Annual Meeting. All shareholders planning to attend the Annual Meeting in person must contact our Investor Relations service provider at (203) 428-3216 or eyuen@soleburyir.com by May 22, 2015 to reserve a seat. For admission, shareholders should come to the Annual Meeting check-in area no less than 15 minutes before the Annual Meeting is scheduled to begin. To be admitted to the Annual Meeting, you will need a form of photo identification (such as a driver's license or passport), and if you hold your shares in street name you must also bring valid proof of ownership of your shares on the Record Date or a valid legal proxy from the holder of record. If you are a shareholder of record, you will be admitted to the Annual Meeting only if we are able to verify your shareholder status by checking your name against the list of registered shareholders on the Record Date. If you hold your shares in street name through a bank or brokerage firm, a brokerage statement reflecting your ownership as of the Record Date or a letter from a bank or broker confirming your ownership as of the Record Date is sufficient proof of ownership to be admitted to the Annual Meeting. Registration will begin at 9:30 a.m. Central European Time, and the Annual Meeting will begin at 10:00 a.m. Central European Time.

No cameras, recording equipment, electronic devices (including cell phones) or large bags, briefcases or packages will be permitted in the Annual Meeting. Attendees may be asked to pass through a security check prior to entering the Annual Meeting.

Members of the Board of Directors will attend the Annual Meeting.

Solicitation of Proxies

We will pay the cost of soliciting proxies for the Annual Meeting. We may solicit by mail, telephone, personal contact and electronic means and arrangements are made with brokerage houses and other custodians, nominees and fiduciaries to send the Letter, and if requested, other proxy materials, to beneficial owners. Upon request, we will reimburse them for their reasonable expenses. In addition, our directors, officers and employees may solicit proxies, either in-person or by telephone, facsimile or written or electronic mail (without additional compensation). Shareholders are encouraged to return their proxies promptly.

**PROPOSAL WITH RESPECT TO AGENDA ITEMS NOS. 1, 2 AND 4:
APPROVAL OF MANGEMENT REPORT AND INDIVIDUAL AND CONSOLIDATED ANNUAL ACCOUNTS**

At the Annual Meeting, management will present the management report of the Board of Directors (the “2014 Management Report”) and the auditor’s report prepared by the Company’s auditors (the “Auditor’s Report”). No resolution is required to be taken with respect to the Auditor’s Report.

Management will then present the individual and consolidated annual accounts of the Company for the financial year ended December 31, 2014. These materials are available on the internet at both www.atento.com and www.proxyvote.com. Following such presentation, the following resolutions will be put before the Annual Meeting for approval:

Resolved: The 2015 Annual General Meeting of Shareholders (the “Annual Meeting”), after having reviewed the 2014 Management Report and the Auditor’s Report on the individual and consolidated annual accounts of the Company for the financial year ended December 31, 2014, hereby approves the management report of the Board of Directors.

Resolved: The Annual Meeting, after having reviewed the 2014 Management Report and the Auditor’s Report on the Company’s individual annual accounts for the year ended December 31, 2014, hereby approves the individual annual accounts of the Company for the financial year ended on December 31, 2014, in their entirety.

Resolved: The Annual Meeting, after having reviewed the 2014 Management Report and the Auditor’s Report on the Company’s consolidated annual accounts for the year ended December 31, 2014, hereby approves the consolidated annual accounts of the Company and its group for the financial year ended on December 31, 2014, in their entirety.

Vote Required and Board Recommendation

Approval of these proposals requires the affirmative vote of a simple majority of votes validly cast on such resolution by shareholders entitled to vote at the Annual Meeting.

Our Board of Directors unanimously recommends a vote “FOR” the approval of the 2014 Management Report and the Company’s individual and consolidated annual accounts for the financial year ended December 31, 2014.

**PROPOSAL WITH RESPECT TO AGENDA ITEM NO. 3:
APPROVAL OF ALLOCATION OF ANNUAL RESULTS**

At the Annual Meeting, management will report that the Company’s operations resulted in a net loss of EUR \$16.1 million, for the financial year ended December 31, 2014. The Annual Meeting will then be asked to approve the following resolution:

Resolved: The Annual Meeting hereby acknowledges the net loss for the financial year ended December 31, 2014 of EUR \$16.1 million and resolves to carry forward such net loss to the financial year ending December 31, 2015.

Vote Required and Board Recommendation

Approval of this proposal requires the affirmative vote of a simple majority of votes validly cast on such resolution by the shareholders entitled to vote at the Annual Meeting.

Our Board of Directors unanimously recommends a vote “FOR” the approval of allocation of our annual results.

**PROPOSAL WITH RESPECT TO AGENDA ITEM NO. 5:
APPROVAL OF DISCHARGE TO DIRECTORS FOR PERFORMANCE**

Under Luxembourg law, the shareholders are asked to vote on the discharge of the directors with respect to the performance of their duties during the completed fiscal year. At the Annual Meeting, the shareholders will be asked to approve the following resolution with respect to the discharge of our directors who served during the year ended December 31, 2014:

Resolved: The Annual Meeting hereby grants discharge (quitus) to the members of the Board of Directors who were in office during the financial year ended December 31, 2014 for the proper performance of their duties.

Vote Required and Board Recommendation

Approval of this proposal requires the affirmative vote of a simple majority of votes validly cast on such resolution by the shareholders entitled to vote at the Annual Meeting.

Our Board of Directors unanimously recommends a vote “FOR” the approval of discharge to the members of the Board of Directors.

**PROPOSAL WITH RESPECT TO AGENDA ITEM NO. 6:
APPROVAL OF DIRECTOR CO-OPTATION**

On November 18, 2014, the Board of Directors appointed Thomas Iannotti as director to fill a vacancy as a Class I director of the Company for a term ending at the Annual General Meeting of Shareholders held in 2015. Mr. Iannotti’s biography is set forth below under Agenda Item No. 8.

At the Annual Meeting, the shareholders will be asked to approve the following resolution:

Resolved: The Annual Meeting hereby approves and confirms the co-optation on November 18, 2014 to fill a vacancy, and the definitive election, of Thomas Iannotti as Class I director of the Company for a term ending at the Annual General Meeting of Shareholders held in 2015.

Vote Required and Board Recommendation

The co-optation and definitive election of a director requires the affirmative vote of a simple majority of votes validly cast on such matter by the shareholders entitled to vote at the Annual Meeting.

Our Board of Directors unanimously recommends a vote “FOR” the approval and confirmation of the director co-optation.

**PROPOSAL WITH RESPECT TO AGENDA ITEM NO. 7:
RENEWAL OF DIRECTOR MANDATES; ELECTION OF DIRECTORS**

Board Composition and Election of Directors

Our Board of Directors consists of eight directors. Our articles of association provide that our Board of Directors will consist of not less than three directors and not more than 15 directors.

Our Board of Directors is divided into three classes as described below. Pursuant to our articles of association, our directors are appointed at the Annual General Meeting of Shareholders for a period of up to three years, with each director serving until the third Annual General Meeting of Shareholders following their election (other than with respect to the initial Class I and Class II directors, who will serve until the first Annual General

Meeting and second Annual General Meeting of Shareholders, respectively). Upon the expiration of the term of a class of directors, directors in that class will be elected for three-year terms at the Annual General Meeting of Shareholders in the year in which their term expires. Thomas Iannotti and Luis Javier Castro are serving as Class I directors for a term expiring at the Annual Meeting. Stuart Gent, Alejandro Reynal and Aurélien Vasseur are serving as Class II directors for a term expiring in 2016. Francisco Tosta Valim Filho, Devin O'Reilly and Melissa Bethell are serving as Class III directors for a term expiring in 2017. Any additional directorships resulting from an increase in the number of directors will be distributed among the three classes so that, as nearly as possible, each class will consist of one-third of our directors.

The following table lists each of our directors, their respective ages and positions and the class in which they serve as of the date of this Proxy Statement:

Our current directors are as follows:

<u>Name</u>	<u>Age</u>	<u>Position</u>	<u>Class</u>
Alejandro Reynal	42	Director and Chief Executive Officer, Atento S.A.	Class II (term expiring at the 2016 Annual Meeting)
Francisco Tosta Valim Filho	51	Director, Atento S.A.	Class III (term expiring at the 2017 Annual Meeting)
Melissa Bethell	40	Director, Atento S.A.	Class III (term expiring at the 2017 Annual Meeting)
Aurelien Vasseur	39	Director, Atento S.A.	Class II (term expiring at the 2016 Annual Meeting)
Thomas Iannotti	59	Director, Atento S.A.	Class I (term expiring at the 2015 Annual Meeting)
Luis Javier Castro	49	Director, Atento S.A.	Class I (term expiring at the 2015 Annual Meeting)
Stuart Gent	43	Director, Atento S.A.	Class II (term expiring at the 2016 Annual Meeting)
Devin O'Reilly	40	Director, Atento S.A.	Class III (term expiring at the 2017 Annual Meeting)

Set forth below is a brief biography of each of our Class II and Class III directors:

Mr. Reynal has served as a member of our Board of Directors since September 2014. Prior to this appointment, he worked at Telefónica's Headquarters as Corporate Strategy Director for the Telefónica Group and from 2008 until 2011 he served as our EMEA Regional Director. Since he joined Telefónica Group in 2000, Mr. Reynal held various executive positions within Atento. Before his time at Telefónica, he was a Director at The Coca-Cola Company and Business Development Manager for the International Division of The Gap, Inc. He holds an MBA from Harvard Business School and a Bachelor and Master of Engineering degrees from the Georgia Institute of Technology.

Mr. Valim has served as a member of our Board of Directors since April 2014. Mr. Valim served as Chief Executive Officer of Via Varejo from August 2013 until April 2014 and of Oi S.A. from August 2011 until January 2013. From January 2008 to July 2011, Mr. Valim was the Chief Executive Officer of Experian for Latin America, Europe and the Middle East. Prior to working at Experian, he served as Chief Executive Officer of NET Serviços de Comunicação S.A. from February 2003 to January 2008, Chief Financial Officer of Oi from January 2002 to February 2003; and Vice-President and Chief Financial Officer of RBS Participações S.A. from September 1989 to December 2001. Mr. Valim holds an MBA from the Marshall School of Business—University of Southern California and a bachelor of arts degree in Business Administration from Universidade Federal do Rio Grande do Sul (UFRGS) with advanced studies degrees in Finance from Fundação Getulio Vargas and Planning and Organization from UFRGS.

Ms. Bethell has served as a member of our Board of Directors since March 14 2014. Ms. Bethell is a Managing Director of Bain Capital, which she joined in 1999 and relocated from Boston to London in 2000 as a member of Bain Capital's European investment team. Prior to joining Bain Capital, Ms. Bethell worked in the Capital Markets group at Goldman, Sachs & Co., with a focus on media and technology fundraising. She received her master in business administration with distinction from Harvard Business School and a bachelor of arts degree with honors in Economics and Political Science from Stanford University.

Mr. Vasseur has served as a member of our Board of Directors since March 2014. Mr. Vasseur joined Bain Capital Luxembourg S.à r.l. in June 2011 and is a corporate manager of the firm. Before joining Bain Capital, Mr. Vasseur was a finance auditor at Ernst & Young, Luxembourg from 2004 until May 2011. Mr. Vasseur received a master degree in management from the Ecole des Hautes Etudes Commerciales (EDHEC Business School).

Mr. Gent has served as a member of our Board of Directors since September 2014. Mr. Gent joined Bain Capital in 2007 and is a Managing Director in the London office. Prior to joining Bain Capital, Mr. Gent was a Managing Director of Avis UK and a member of the Avis Europe Executive Board. Previously, Mr. Gent was a Partner at Bain & Company where he worked in a variety of industries. Mr. Gent received a BSc from Bristol University in England. Mr. Gent is currently on the Board of Directors of WorldPay, Brakes Bros and EWOS.

Mr. O'Reilly has served as a member of our Board of Directors since September 2014. Mr. O'Reilly joined Bain Capital in 2005 and is a Managing Director in the London office. Prior to joining 148 Bain Capital, Mr. O'Reilly was a consultant at Bain & Company where he consulted for private equity and healthcare industry clients. Previously, he spent several years in the software industry in corporate development and general management roles. Mr. O'Reilly received an MBA from The Wharton School at the University of Pennsylvania, and graduated with a BA from Princeton University. Mr. O'Reilly is currently on the Board of Directors of Bio Products Laboratory, Intermedica and Brakes Bros.

Class I Director Nominees for Election at the Annual Meeting

Set forth below is a brief biography of each of our Class I directors being nominated for election at the Annual Meeting:

Mr. Iannotti has served as a member of our Board of Directors since November 2014. Mr. Iannotti has extensive international experience, including direct leadership of Hewlett Packard's service business in Latin America. Prior to his retirement in 2011, Mr. Iannotti served as Senior Vice President and General Manager of HP Enterprise Services, which provides applications, business process and infrastructure technology outsourcing services, consulting and support to business and government clients around the world. During his last two roles at Hewlett Packard, he was directly responsible for, and had significant exposure to, Latin America, focused on Brazil, Argentina, Chile, Columbia and Costa Rica. Earlier in his career, Mr. Iannotti served as the Vice President and General Manager of Customer Service for the EMEA region at Compaq Computers. Mr. Iannotti holds a BA from Rhode Island College. He also pursued a management development program from Harvard Business School in 1993.

Mr. Castro has served as a member of our Board of Directors since September 2014. He began his career as an associate at Bain & Company, working on strategic cases for several of the largest companies in Central America. In 1996, he was one of the founding partners of Central America's first private equity fund, Mesoamerica Fund I, L.P. From 1998 to 2003, he was the CEO for Mesoamerica Telecom Ltd., organizing and supervising this fund—the largest private equity fund at the time in Central America. In 1998, along with three other partners, he founded Mesoamerica Investments where he continues to serve as a Managing Partner. Mr. Castro is a director of several companies, including Café OMA, Presto, Globeleq Mesoamerica Energy, among others. Mr. Castro is a member of the G-50, a select group of business leaders of the Americas, a member of the United Way Latin American Regional Committee, a member of the Central America Leadership Initiative's board and an Aspen Institute fellow. He received an MBA from Georgetown University and a degree in science and agricultural economics from Texas A&M University.

Our Board of Directors has no reason to believe that any of the nominees listed above would be unable to serve as a director of the Company. Unless contrary instructions are provided on your proxy card, the persons named as proxies will vote your shares "FOR" the election of Thomas Iannotti and Luis Javier Castro as Class I directors.

At the Annual Meeting, the shareholders will be asked to approve the following resolutions:

Resolved: The Annual Meeting hereby approves the renewal of the mandate and re-appointment of Thomas Iannotti as Class I director of the Company for a term ending at the Annual General Meeting of Shareholders in 2018.

Resolved: The Annual Meeting hereby approves the renewal of the mandate and re-appointment of Luis Javier Castro as Class I director of the Company for a term ending at the Annual General Meeting of Shareholders in 2018.

Vote Required and Board Recommendation

The renewal of the mandate and re-election of each nominee for Class I director requires the affirmative vote of a simple majority of votes validly cast on such matter by the shareholders entitled to vote at the Annual Meeting.

Our Board of Directors unanimously recommends a vote “FOR” the renewal of the mandates and re-election of the two Class I directors named above to terms that run until the 2018 Annual General Meeting of Shareholders.

**PROPOSAL WITH RESPECT TO AGENDA ITEM NO. 8:
APPROVAL OF RE-APPOINTMENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

Our Audit Committee has appointed Ernst & Young, a *société anonyme*, as our independent registered public accounting firm and approved independent auditor (*réviseurs d’entreprises agréés*) to perform the audit of our financial statements for our year ending December 31, 2014.

For fees rendered by the various member firms of the Ernst & Young international organization to the Company for audit, audit- related, tax and other services in 2014, 2013 and 2012, please see Item 16C. “ *Principal Accountant Fees and Services*” in our Annual Report on Form 20F.

At the Annual Meeting, the shareholders will be asked to approve the following resolution:

Resolved: The Annual Meeting hereby approves the re-appointment of Ernst & Young, a *société anonyme*, as the independent registered public accounting firm and approved independent auditor (*réviseurs d’entreprises agréés*) of the Company for a term ending at the Annual General Meeting of Shareholders held in 2016.

Vote Required and Board Recommendation

Approval of this proposal requires the affirmative vote of a simple majority of votes validly cast on such resolution by the shareholders entitled to vote at the Annual Meeting.

Our Board of Directors unanimously recommends a vote “FOR” the re-appointment of Ernst & Young, a *société anonyme*, as the independent registered public accounting firm and as approved independent auditor (*réviseurs d’entreprises agréés*) for a term ending at the Annual General Meeting of Shareholders held in 2016.

**PROPOSAL WITH RESPECT TO AGENDA ITEM NO. 9:
APPROVAL OF DIRECTOR REMUNERATION AND ALLOCATION**

We currently provide non-executive members of the Board of Directors with remuneration for their service on the Board of Directors and any committees of the Board. The Company has established a Compensation Committee that is responsible for the administration of the compensation policies, plans and programs in alignment with the Company’s compensation strategy. The aggregated annual total remuneration received by all non-executive members of the Board Directors for the year ended December 31, 2014 was cash of approximately \$76,451 and non-cash compensation of 12,195 restricted stock units (the “Aggregated Remuneration”).

At the Annual Meeting, the shareholders will be asked to approve the following resolution:

Resolved: The Annual Meeting hereby approves the Aggregated Remuneration with respect to the directors of the Company for 2014, and the power granted to the Board of Directors to allocate such amounts between the directors of the Company.

Vote Required and Board Recommendation

Approval of this proposal requires the affirmative vote of a simple majority of votes validly cast on such resolution by the shareholders entitled to vote at the Annual Meeting.

Our Board of Directors unanimously recommends a vote “FOR” the approval of director remuneration and allocation for 2014.

SHAREHOLDER COMMUNICATIONS

Shareholders and interested parties may contact any of the Company's directors, including the non-management directors as a group, the chair of any committee of the Board of Directors or any committee of the Board of Directors by writing them as follows:

Atento S.A.
4 rue Lou Hemmer
L-1748 Luxembourg Findel
Grand-Duchy of Luxembourg
Attn: Legal and Regulatory Compliance Director

Concerns relating to accounting, internal controls or auditing matters should be communicated to the Company through the Legal and Regulatory Compliance Director and will be handled in accordance with the procedures established by the Audit Committee with respect to such matters.

PROPOSALS OF SHAREHOLDERS

We currently intend to hold our 2016 Annual General Meeting of Shareholders in May 2016. Shareholders who intend to have a proposal considered for presentation at the 2016 Annual General Meeting of Shareholders must comply with other applicable requirements contained in Article 10 of our articles of association. We reserve the right (subject to Luxembourg law) to reject, rule out of order or take other appropriate action with respect to any proposal or nomination that does not comply with these and other applicable requirements.

OTHER MATTERS

Our Board of Directors has no knowledge of any other matters to be presented at the Annual Meeting other than those described herein. If any other business properly comes before the shareholders at the Annual Meeting, however, it is intended that the proxy holders will vote on such matters in accordance with their discretion, to the extent that such discretion is duly provided for by proxy in accordance with Luxembourg law.

**Important Notice Regarding the Availability of Proxy Materials for the
Shareholders' Meetings to be Held on June 1, 2015**

The Notice, Proxy Statement and the Annual Report are available at both www.atento.com and www.proxyvote.com.

**YOUR VOTE IS IMPORTANT. OUR BOARD OF DIRECTORS URGES YOU TO VOTE BY MARKING, DATING, SIGNING
AND RETURNING A PROXY CARD.**

With respect to all of the proposals and matters considered at the Annual Meeting, shares held through a broker or other intermediary will not be voted unless the beneficial holder notifies the broker or other intermediary through which the shares are held with instructions regarding how to vote. We strongly encourage you to provide instructions to your broker or other intermediary to vote your shares and exercise your right as a shareholder.

If you wish to attend the Annual Meeting in person, you must reserve your seat by May 22, 2015 by contacting our Investor Relations service provider at (203) 428-3216 or eyuen@soleburyir.com. Additional details regarding requirements for admission to the Annual Meeting are described in the attached proxy statement under the heading "Attendance at the Annual Meeting"

If you are a shareholder of record as of the Record Date, you will be admitted to the Annual Meeting upon presenting a form of photo identification. If you own ordinary shares beneficially through a bank, broker or otherwise, you will be admitted to the Annual Meeting upon presenting a form of photo identification and proof of share ownership as of the Record Date or a valid proxy signed by the record holder. A recent brokerage statement reflecting your ownership as of the Record Date or a letter from a bank or broker confirming your ownership as of the Record Date are examples of proof of share ownership for this purpose.

If you are a holder of ordinary shares you will be entitled to vote at the Annual Meeting or any adjournment or postponement thereof.

Regardless of whether or not you plan to attend the Annual Meeting, please follow the instructions you received to authorize a proxy to vote your shares as soon as possible to ensure that your shares are represented at the Annual Meeting. Any shareholder that decides to attend the Annual Meeting in person may, if so desired, revoke the prior proxy by voting such person's ordinary shares at the Annual Meeting.

Luxembourg
April 24, 2015

ATENTO S.A.
 4 RUE LOU HEMMER
 L-1748 LUXEMBOURG FINDEL
 GRAND-DUCHY OF LUXEMBOURG
 RCS LUXEMBOURG B.185.761

VOTE BY INTERNET - www.proxyvote.com

Use the Internet to transmit your voting instructions and for electronic delivery of information up until 11:59 P.M. Eastern Time the day before the cut-off date or meeting date. Have your proxy card in hand when you access the web site and follow the instructions to obtain your records and to create an electronic voting instruction form.

ELECTRONIC DELIVERY OF FUTURE PROXY MATERIALS

If you would like to reduce the costs incurred by our company in mailing proxy materials, you can consent to receiving all future proxy statements, proxy cards and annual reports electronically via e-mail or the Internet. To sign up for electronic delivery, please follow the instructions above to vote using the Internet and, when prompted, indicate that you agree to receive or access proxy materials electronically in future years.

VOTE BY PHONE - 1-800-690-6903

Use any touch-tone telephone to transmit your voting instructions up until 11:59 P.M. Eastern Time the day before the cut-off date or meeting date. Have your proxy card in hand when you call and then follow the instructions.

VOTE BY MAIL

Mark, sign and date your proxy card and return it in the postage-paid envelope we have provided or return it to Vote Processing, c/o Broadridge, 51 Mercedes Way, Edgewood, NY 11717.

TO VOTE, MARK BLOCKS BELOW IN BLUE OR BLACK INK AS FOLLOWS:

M93087-P64468 KEEP THIS PORTION FOR YOUR RECORDS
 DETACH AND RETURN THIS PORTION ONLY

THIS PROXY CARD IS VALID ONLY WHEN SIGNED AND DATED.

ATENTO S.A.

The Board of Directors recommends you vote FOR proposals 1 through 9.

For Against Abstain

- | | |
|--|---|
| <p>1. To approve the 2014 Management Report and the Company's individual and consolidated annual accounts for the financial year ended December 31, 2014.</p> <p>2. Approval of the individual annual accounts of the Company as of December 31, 2014.</p> <p>3. To approve allocation of the Company's annual results.</p> <p>4. Approval of the consolidated annual accounts of the Company as of December 31, 2014.</p> <p>5. To approve of discharge to the members of the Board of Directors.</p> <p>6. To approve and confirm the director co-optation.</p> <p>7. Election of Directors</p> <p>Nominees:</p> <p>7a. Thomas Iannotti</p> <p>7b. Luis Javier Castro</p> | <p><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p> <p><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p> <p><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p> <p><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p> <p><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p> <p><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p> <p><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p> <p><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p> <p><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p> <p><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p> |
|--|---|

For Against Abstain

- | | |
|---|---|
| <p>8. To re-appoint Ernst & Young, a société anonyme, as the independent registered public accounting firm and approved independent auditor (réviseurs d'entreprises agréés) of the Company.</p> <p>9. To approve the Aggregated Remuneration with respect to the directors of the Company for 2015, and the power granted to the Board of Directors to allocate such amounts between the directors of the Company.</p> | <p><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p> <p><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p> |
|---|---|

NOTE: Such other business as may properly come before the meeting or any adjournment thereof.

Please sign exactly as your name(s) appear(s) hereon. When signing as attorney, executor, administrator, or other fiduciary, please give full title as such. Joint owners should each sign personally. All holders must sign. If a corporation or partnership, please sign in full corporate or partnership name by authorized officer.

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Signature [PLEASE SIGN WITHIN BOX] Date

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Signature (Joint Owners) Date

Important Notice Regarding the Availability of Proxy Materials for the Annual Meeting:
The Notice and Proxy Statement and Annual Report are available at www.proxyvote.com.

M93088-P64468

ATENTO S.A.
Annual Meeting of Shareholders
June 1, 2015 10:00 AM
This proxy is solicited by the Board of Directors

The shareholder(s) hereby appoint(s) Sébastien Binard and Marine Krief, or either of them, as proxies, each with the power to appoint (his/her) substitute, and hereby authorize(s) them to represent and to vote, as designated on the reverse side of this ballot, all of the ordinary shares of ATENTO S.A. that the shareholder(s) is/are entitled to vote at the Annual Meeting of Shareholders to be held at 10:00 AM, Central European Time on June 1, 2015, at 4 rue Lou Hemmer, L-1748 Luxembourg Findel, Grand-Duchy of Luxembourg, and any adjournment or postponement thereof.

This proxy, when properly executed, will be voted in the manner directed herein. If no such direction is made, this proxy will be voted in accordance with the Board of Directors' recommendations.

Continued and to be signed on reverse side