



February 12, 2010

To whom it may concern:

We recently retained Pinnacle Intertech to support our SOX compliance project. The Pinnacle team were very attentive to our budget constraints and their committed schedule due dates. Likewise, they remained flexible in addressing the changes in our scope and requirements.

I have been very impressed with their knowledge and project management skills. They were very collaborative and professional in their interactions with our employees, and were reliable and committed to helping us achieve our objectives. I will not hesitate to ask for their help in our future related projects.

I strongly recommend Pinnacle to any company who has SOX compliance or related business process evaluation and remediation issues and is looking for experienced, professional, dependable and consulting support.

A handwritten signature in black ink, appearing to read "Farhad Aflatooni". The signature is fluid and cursive.

Farhad Aflatooni, CPA
Assistant Controller
McGrath RentCorp