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To whom it may concern:

In my role as Corporate Controller at Aehr Test Systems, we retained Pinnacle Intertech to manage and support our IT SOX compliance preparation project.

Like most finance professionals, an important part of my vendor evaluation includes a focus on project time-lines and budgets. The Pinnacle team were very attentive to our budget constraints and their committed schedule due dates. Likewise, they remained flexible in addressing the inevitable changes that occurred during the project time window within our business environment.

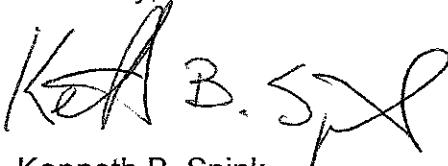
I have been very impressed with their exceptional customer service and project management skills. They were very collaborative and professional in their interactions with our employees, and were reliable and committed to helping us achieve our objectives.

Like you, I am always on the lookout for reliable, professional service providers who I can depend upon. If and when a situation develops where I need Pinnacle services in the future, I will not hesitate to hire them.

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

If I can provide any additional insight, please feel free to contact me at the phone number or email address noted below.

Sincerely,



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