



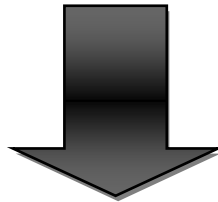
PINNACLE'S PROVEN PATH TO SR&ED CLAIM SUCCESS

1: THE DISCOVERY STAGE

Pinnacle arranges a no obligation meeting to review your accounting and income statements and identify all qualifying SR&ED opportunities.

One of three outcomes typically results from this pre-engagement meeting:

- Pinnacle discovers that we can vastly improve your SR&ED claim processes and results
- Pinnacle discovers that there are adjustments we could make to help mitigate your risk and increase the amount of your SR&ED claims
- Pinnacle discovers that you are handling your SR&ED claims well and we can't add much further value

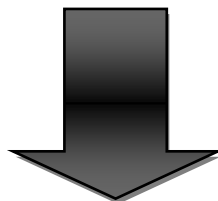


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2: THE ENGAGEMENT STAGE

Pinnacle prepares an engagement letter that outlines the unique SR&ED opportunities that exist for your company and reiterates our recommendations for moving forward.

- Pinnacle's receipt of your signed letter of engagement signals the commencement of our SR&ED services
- Pinnacle proceeds to hand pick an "accountaneering" team to work with your company, offering the best mix of collaborative accounting and engineering expertise



3: THE CLAIM PREPARATION STAGE

Pinnacle assigns a SR&ED Manager and a Tax Manager to work together on your SR&ED claim.

SR&ED MANAGER

- Identifies detailed SR&ED opportunities
- Requests and reviews client's key technical documentation
- Prepares for technical interview with client
- Meets with client's leading technical staff to ensure all SR&ED opportunities have been pinpointed
- Prepares science report side of SR&ED claim, with input from client

TAX MANAGER

- Requests initial financial documents from client
- Thoroughly reviews financials
- Meets with client's key financial staff to uncover all eligible expenditures that will qualify for SR&ED
- Requests additional detailed financials from client, as required
- Prepares tax summary portion of SR&ED claim, including T661 and schedules

Ongoing
Collaboration

4: THE MAXIMIZATION STAGE

Your core Pinnacle accountaneering team consults with additional Pinnacle staff to reinforce expertise and ensure that your SR&ED claim fully maximizes your return, while minimizing your risk.

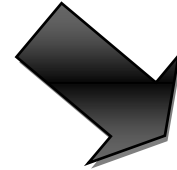
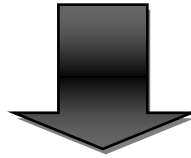
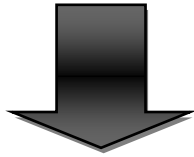
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5: THE CLAIM FILING STAGE

- The completed SR&ED claim is forwarded to you for review and sign off
- Pinnacle files your claim package with the Canada Revenue Agency (CRA), delivers a copy to you, and files a back up copy at our office for safekeeping

6: THE CLAIM TRACKING STAGE

Pinnacle continues to track the status of your claim through the Canada Revenue Agency's online portal. There are four possible outcomes:



CRA APPROVES SR&ED CLAIM

Your claim is approved as submitted, without the need for further clarification or defence meetings.

CRA REQUIRES CLARIFICATION

Pinnacle sends requested information to CRA via fax or email.

CRA REQUESTS FINANCIAL REVIEW

Pinnacle Tax Manager will participate in meetings, as required, to thoroughly defend your SR&ED claim.

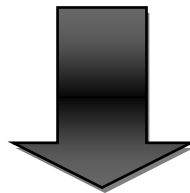
CRA REQUESTS TECHNICAL AND FINANCIAL REVIEW

Both the Pinnacle SR&ED and Tax Managers participate in meetings, as required, to thoroughly defend your SR&ED claim.



7: THE PAYMENT STAGE

Relax in the knowledge that your claim is being processed and you will receive your tax benefits from CRA in the very near future. You don't pay Pinnacle until you have received Investment Tax Credit (ITC) approval from CRA.



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8: THE FUTURE PLANNING & ANALYSIS STAGE

The Pinnacle team will conduct analyses and make recommendations to better support and defend your future SR&ED claims. Our team ensures you receive this information in a timely manner to aid with future planning.