



March 19, 2024

Conversion Technologies International, Inc.

To whom it may concern,

This letter confirms that Johanson Group LLP (Johanson) has conducted SOC 2 Type II examination of Client's Electronic Document Imaging and Data Abstraction Services System.

The examination of management's assertion as included in the "Report on Management's Description of Electronic Document Imaging and Data Abstraction Services System Report on Controls Placed in Operation and Test of Operating Effectiveness Relevant to the Trust Services Criteria for Security, Availability and Processing Integrity Categories for the Period December 01, 2021 to November 30, 2023" was conducted in accordance with attestation standards established by the AICPA.

The scope of the SOC 2 Type II examination performed by Johanson included the AICPA 2018 Trust Services Criteria (TSP section 100) Common Criteria (Security) as applied to Electronic Document Imaging and Data Abstraction Services System.

As of the date of this letter, all our procedures related to Client's Electronic Document Imaging and Data Abstraction Services System (system) are complete. Based on our examination we have obtained reasonable assurance, in all material respects, that:

In our opinion, in all material respects,

- a. The description presents Conversion Technologies International, Inc.'s Electronic Document Imaging and Data Abstraction Services System (system) that was designed and implemented throughout the period December 01, 2022 to November 30, 2023 in accordance with the description criteria.
- b. The controls stated in the description were suitably designed throughout the period December 01, 2022 to November 30, 2023, to provide reasonable assurance that Conversion Technologies International, Inc.'s service commitments and system requirements would be achieved based on the applicable trust services criteria, if its controls operated effectively throughout the period and if the subservice organization and user entities applied the complementary controls assumed in the design of Conversion Technologies International, Inc.'s controls throughout the period.
- c. The controls stated in the description operated effectively throughout the period December 01, 2022 to November 30, 2023, to provide reasonable assurance that Conversion Technologies International, Inc.'s service commitments and system requirements were achieved based on the applicable trust services criteria if complementary subservice



organization controls and complementary user entity controls assumed in the design of Conversion Technologies International, Inc.'s controls operated effectively throughout the period.

For additional information we refer you to the entire report which includes our signed opinion.

A handwritten signature in blue ink that reads "Ryan Johanson CPA".

Ryan Johanson, CPA  
Partner  
Johanson Group LLP