



March 19, 2024

Conversion Technologies International, Inc.

To whom it may concern,

This letter confirms that Johanson Group LLP (Johanson) examined management of Conversion Technologies International, Inc.'s Electronic Document Imaging and Data Abstraction Services System assertion, included in this report, that Conversion Technologies International, Inc. complied with the specified requirements as defined by the HIPAA Audit Program - Updated July 2018 as published by the U.S. Department of Health and Human Services covering Health Information Privacy related to the Health Insurance Portability and Accountability Act of 1996 (HIPAA) and to the applicable HIPAA Privacy, Security and Breach Notification Rule Protocols, collectively known as the "HIPAA Audit Program," as of November 30, 2023.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether Conversion Technologies International, Inc. complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether Conversion Technologies International, Inc. complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

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

In our opinion, management's assertion that Conversion Technologies International, Inc. complied with the HIPAA Audit Program as of November 30, 2023 is fairly stated, in all material respects.

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