



1/7/2026

ABELSoft Inc.

To whom it may concern,

This letter confirms that Johanson Group LLP (Johanson) has conducted SOC 2 Type 2 examination of ABELSoft Inc.

The examination of management's assertion as included in the "Report on Management's Description of AbelDent system Report on Controls Placed in Operation and Test of Operating Effectiveness Relevant to the Trust Services for Security Category for the Period May 12, 2025 to October 20, 2025, was conducted in accordance with attestation standards established by the AICPA.

The scope of the SOC 2 Type 2 examination performed by Johanson included the AICPA 2018 Trust Services Criteria (TSP section 100) Common Criteria (Security) as applied to Client's ABELSoft Inc..

As of the date of this letter, all our procedures related to ABELSoft Inc.

(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 ABELSoft Inc.'s ABELDent (system) that was designed and implemented throughout the period May 12, 2025 to October 20, 2025 in accordance with the description criteria.
- b. The controls stated in the description were suitably designed throughout the period May 12, 2025 to October 20, 2025, to provide reasonable assurance that ABELSoft 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 ABELSoft Inc.'s controls throughout the period.
- c. The controls stated in the description operated effectively throughout the period May 12, 2025 to October 20, 2025, to provide reasonable assurance that ABELSoft 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 ABELSoft Inc.'s controls operated effectively



throughout the period.

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

*Johanson Group LLP*

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