



May 1, 2023

Prescient Assurance LLC
4808 Signal Forest Dr
Signal Mountain, TN 37377

In connection with your engagement to report on Paradigm Software Technologies, Inc. DBA Nexelus's (service organization) description of Nexelus titled Nexelus System Description as of March 31, 2023 (description) based on the criteria set forth in *DC 200, 2018 Description Criteria for a Description of a Service Organization's System in a SOC 2® Report* (description criteria) and the suitability of the design of the controls included in the description as of March 31, 2023 to provide reasonable assurance that the service organization's service commitments and system requirements were achieved based on the trust services criteria relevant to "Security, Confidentiality and Availability", set forth in *TSP 100, 2017 Trust Services Criteria for Security, Availability, Processing Integrity, Confidentiality, and Privacy* (applicable trust services criteria), we recognize that obtaining representations from us concerning the information contained in this letter is a significant procedure in enabling you to form an opinion about whether the description presents the system that was designed and implemented as of March 31, 2023 in accordance with the description criteria and whether the controls stated in the description were suitably designed to provide reasonable assurance that the service organization's service commitments and system requirements were achieved based on the applicable trust services criteria, if the controls operated effectively as of March 31, 2023.

We confirm, to the best of our knowledge and belief, as of May 1, 2023, the date of your report, the following representations made to you during your examination:

- 1) We are responsible for the preparation and presentation of the description, including the completeness, accuracy, and method of presentation of the description, in accordance with the description criteria and the suitability of the design and operating effectiveness of the controls included in the description to provide reasonable assurance that the service organization's service commitments and system requirements were achieved based on the applicable trust services criteria.
- 2) We also are responsible for our written assertion that accompanies the description of the system, both of which will be provided to you and users of the report. We are responsible for the completeness, accuracy, and method of presentation of the assertion and for having a reasonable basis for it. We reaffirm our assertion attached to the description.
- 3) We have evaluated the presentation of the description in accordance with the description criteria and the suitability of the design of the controls stated therein to provide reasonable assurance that the service organization's service commitments and system requirements were achieved based on the applicable trust services criteria, and all relevant matters have been considered and reflected in our evaluation and in our assertion.
- 4) We have disclosed to you all known matters that may contradict the presentation of the description or the suitability of the design of the controls stated in the description, or our assertion.
- 5) We have disclosed to you any communications from regulatory agencies, user entities, or others received through the date of this letter affecting the presentation of the description or the suitability of the design of the controls included in the description.
- 6) We are responsible for determining the scope of your examination, including identifying the time period covered by the engagement, services that are the subject of the examination, the system providing the services (including boundaries of the system), and risks relevant to business partners who provide intellectual property or services related to the system.

- 7) We are responsible for selecting the trust services category(ies) and criteria to be included within the scope of our examination and determining that they are appropriate for our purposes. We are responsible for stating the applicable trust services criteria and related controls in the description. For any additional criteria specified by law, regulation, or another party, we are responsible for identifying that party in the description.
- 8) We are responsible for determining the effect on our service commitments and system requirements of any services provided to the service organization by other organizations and determining whether those entities are subservice organizations. We are also responsible for determining whether we will use the carve-out method or inclusive method to present information about services provided at any subservice organizations in our description.
- 9) We are responsible for identifying and analyzing the risks that threaten the achievement of our service commitments and system requirements based on the applicable trust services criteria.
- 10) We are responsible for designing, implementing, and documenting controls that are suitably designed and operating effectively to provide reasonable assurance that our service commitments and system requirements are achieved based on the applicable trust services criteria.
- 11) We are responsible for specifying the principal service commitments made to user entities and the system requirements necessary to operate the system and meet commitments to our business partners.
- 12) We have provided you with the following:
 - a) All relevant information and access, as agreed upon in the terms of the engagement, to all information such as records, documentation, service-level agreements, and internal audit or other reports, of which we are aware that is relevant to your examination and our assertion.
 - b) Access to additional information you have requested from us for the purpose of the engagement.
 - c) Unrestricted access to persons within the appropriate parties from whom you determined was necessary to obtain evidence relevant to your engagement.
- 13) We believe the effects of uncorrected misstatements (such as discrepancies in the description or deficiencies in the controls described), if any, are immaterial, individually and in the aggregate, to the presentation of the description in accordance with the description criteria or to the suitability of the design or operating effectiveness of the controls stated therein to provide reasonable assurance that the service organization's service commitments and system requirements were achieved based on the applicable trust services criteria.
- 14) We have disclosed to you any known events subsequent to the date of the description of the system up to the date of this letter that would have a material effect on the presentation of the description or the suitability of the design or operating effectiveness of the controls, or our assertion.
- 15) We have disclosed to you any instances of noncompliance with laws and regulations, fraud, or uncorrected misstatements attributable to the service organization that are not clearly trivial and that may affect one or more user entities, and whether such incidents have been communicated appropriately to affected user entities.
- 16) We have disclosed to you any actual, suspected, or alleged fraud or noncompliance with laws or regulations that could adversely affect the description of the service organization's system, the suitability of the design of the controls stated therein, or achievement of its service commitments and system requirements.
- 17) We also have disclosed to you all instances about which we are aware of the following:
 - a) Misstatements and omissions in the description.
 - b) Instances in which controls have not been suitably designed or implemented as described.
 - c) Instances in which controls did not operate effectively or as described.
- 18) We have disclosed to you all identified system incidents that resulted in a significant impairment of the service organization's achievement of its service commitments and system requirements as of May 1, 2023.
- 19) We have disclosed to you any changes in the controls that are likely to be relevant to report users occurring through the date of this letter.
- 20) We have disclosed to you the effects of the COVID-19 pandemic on Paradigm Software Technologies, Inc. DBA Nexelus, its operations, and technologies used in providing services.
- 21) We have disclosed to you any communications to customers and business partners about changes in our service level agreements or commitments as a result of the COVID-19 pandemic.

- 22) We have responded fully to all inquiries made to us by you during the examination.
- 23) We understand that your report is intended solely for the use and information of management of the service organization and others within the organization, user entities to which we provide services, and other specified parties who have sufficient knowledge and understanding to consider it, along with other information, if any. We intend to distribute your report only to those specified parties.

We understand that your examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and was designed for the purpose of expressing an opinion about whether, in all material respects, the description is presented in accordance with the description criteria and whether the controls stated therein were suitably designed to provide reasonable assurance that the service organization's service commitments and system requirements were achieved based on the applicable trust services criteria. We also understand that the opinion was based on your examination and that the procedures performed in the examination were limited to those that you considered necessary.

DocuSigned by:

Imran Rahman

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Name

EVP

Title