

# Boysen & Miller, PLLC

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## Independent Accountants' Report

To the Management of  
SecureTrust Corporation  
San Antonio, Texas

We have examined the assertion by management of SecureTrust Corporation ("SecureTrust") that in providing its Certification Authority (CA) services SecureTrust CA and Secure Global CA at San Antonio, Texas, SecureTrust, as of November 29, 2006, has suitably designed its practices and procedures based on the WebTrust for Certification Authorities EV Criteria. This assertion is the responsibility of the SecureTrust's management. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included (1) obtaining an understanding of SecureTrust Corporation's EV certificate life cycle management practices and procedures, including its relevant controls over the issuance, renewal and revocation of EV certificates; (2) evaluating the suitability of the design of practices and procedures; and (3) performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, SecureTrust management's assertion set forth in the first paragraph, as of November 29, 2006, is fairly stated, in all material respects, based on the AICPA/CICA WebTrust for Certification Authorities EV Criteria.

Management has not placed its Certification Authority (CA) services in operation and, therefore, additional changes may be made to the design of the controls before the system is implemented. We did not perform procedures to determine the operating effectiveness of controls for any period. Accordingly, we express no opinion on the operating effectiveness of any aspects of SecureTrust's controls, individually or in the aggregate.

Because of inherent limitations in controls, error or fraud may occur and not be detected. Furthermore, the projection of any conclusions, based on our findings, to future periods is subject to the risk that the validity of such conclusions may be altered because of changes made to the system or controls, or the failure to make needed changes to the system or controls.

The report does not include any representation as to the quality of SecureTrust Corporation's services beyond those covered by the WebTrust for Certification Authorities EV Criteria, or the suitability of any of SecureTrust's services for any customers intended purpose.

*Boysen & Miller, PLLC*

San Antonio, Texas  
November 29, 2006



**Assertion of Management as to  
its Extended Validation Certificate Business Practices  
as of November 29, 2006**

November 29, 2006

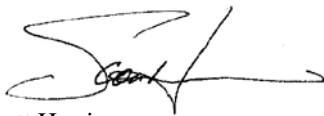
SecureTrust Corporation ("SecureTrust") operates Certification Authority ("CA") services known as SecureTrust CA and Secure Global CA.

Management of SecureTrust is responsible for establishing and maintaining effective controls over its CA operations, including CA business practices disclosure in SecureTrust's Certificate Practice Statement in accordance with the WebTrust for Certification Authorities Extended Validation (EV) Criteria. These controls contain monitoring mechanisms, and actions are taken to correct deficiencies identified.

Extended validation criteria include, but are not limited to, performing additional procedures necessary to insure that subscriber identification and business practice are verified through additional compliance tests performed by management. There are inherent limitations in any controls, including the possibility of human error and the circumvention or overriding of controls. Accordingly, even effective controls can provide only reasonable assurance with respect to SecureTrust's CA operations. Furthermore because of changes in conditions, the effectiveness of controls may vary over time.

Management has disclosed that it is not aware of any significant deficiencies in the design or operation of the controls which could adversely affect the Company's ability to comply with the control criteria related to SecureTrust's CA business practices disclosure, service integrity (including key and certificate life cycle management controls), and CA environmental controls, consistent with the assertions of management. Further, management has made available all significant information and records related to our assertion.

Management of SecureTrust has assessed the controls over its CA operations as they relate to the WebTrust for Certification Authorities Extended Validation (EV) Criteria. Based on that assessment, in SecureTrust management's opinion, in providing its CA services in San Antonio, Texas, SecureTrust, as of November 29, 2006, has suitably designed its practices and procedures in accordance with the WebTrust for Certification Authorities EV Criteria.



Scott Harris  
President and Chief Executive Officer  
SecureTrust Corporation