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To the Management of VeriSign, Inc.:

We have examined the assertion by the management of VeriSign, Inc. ("VeriSign") that in providing its VeriSign and Thawte Extended Validation Certification Authority ("EV-CA") services at Mountain View, California; Dulles, Virginia; and Durbanville, South Africa, as of November 30, 2006, VeriSign has suitably designed its practices and procedures based on the WebTrust for Certification Authorities – WebTrust EV Audit Criteria. This assertion is the responsibility of VeriSign'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 VeriSign'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, VeriSign management's assertion, as of November 30, 2006, is fairly stated, in all material respects, based on the AICPA/CICA WebTrust for Certification Authorities – WebTrust EV Audit Criteria.

Management has not placed its EV-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 VeriSign'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.

This report does not include any representation as to the quality of VeriSign's services beyond those covered by the WebTrust for Certification Authorities – WebTrust EV Audit Criteria, nor the suitability of any of VeriSign's services for any customer's intended purpose.

KPMG LLP

KPMG LLP

San Francisco, California
December 5, 2006



VeriSign Management's Assertion

December 5, 2006

VeriSign, Inc. ("VeriSign") provides Extended Validation Certification Authority (EV-CA) services through its VeriSign PCA G5 Root CA, VeriSign EV SSL CA, VeriSign EV SSL SGC CA, Thawte Primary Root CA, Thawte EV SSL CA and Thawte EV SSL SGC CA (collectively referred to as the "VeriSign and Thawte EV-CAs").

Management has assessed the practices and procedures over its VeriSign and Thawte EV-CA services, which have not yet been placed in operation. Based on that assessment, in VeriSign Management's opinion, in developing its EV-CA services at Mountain View, California; Dulles, Virginia; and Durbanville, South Africa, as of November 30, 2006, management has:

- Disclosed its EV Certificate practices and procedures and its commitment to provide EV Certificates in conformity with the CA/Browser Forum Guidelines.
- Designed its controls to provide reasonable assurance that:
 - EV Subscriber information is properly collected, authenticated (for the registration activities performed by the CA, RA and subcontractor) and verified
 - The integrity of keys and EV certificates it manages is established and protected throughout their life cycles

based on the WebTrust for Certification Authorities - WebTrust EV Audit Criteria.

Chris Babel
Vice President of SSL