



**KPMG LLP**  
55 Second Street  
San Francisco, CA 94105

To the Management of Wells Fargo Bank N.A.:

We have examined the assertion by the management of Wells Fargo Bank N.A. (Wells Fargo) that in providing its Wells Fargo Extended Validation Certification Authority (EV-CA) services at San Francisco, California and Tempe, Arizona as of January 12, 2007, Wells Fargo has suitably designed its controls based on the WebTrust for Certification Authorities – WebTrust EV Audit Criteria. This assertion is the responsibility of Wells Fargo’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 Wells Fargo’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, Wells Fargo’s management’s assertion, as of January 12, 2007, 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 Wells Fargo’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 Wells Fargo’s services beyond those covered by the WebTrust for Certification Authorities – WebTrust EV Audit Criteria, nor the suitability of any of Wells Fargo Bank’s services for any customer’s intended purpose.

**KPMG LLP**

San Francisco, CA  
January 12, 2007



## **Wells Fargo Bank N.A. Management's Assertion**

January 12, 2007

Wells Fargo Bank N.A. ("Wells Fargo") provides Extended Validation Certification Authority (EV-CA) services through its WellsSecure EV SSL CA.

Management has assessed the practices and procedures over its Wells Fargo EV-CA services, which have not yet been placed in operation. Based on that assessment, in Wells Fargo Management's opinion, in developing its Wells Fargo EV-CA services at San Francisco, California, and Tempe, Arizona, as of January 12, 2007, 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.

James A. Gross  
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