



KPMG AZSA & Co.
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Tokyo 162-8551, Japan

Independent Accountants' Report

To the Management of SECOM Trust Systems Co., Ltd.:

We have examined the [assertion](#) by the management of SECOM Trust Systems Co., Ltd. ("STS") that in developing its Certification Authority (CA) services provided through the Security Communication RootCA2 at Tokyo, Japan, as of June 8, 2009, STS has-

- Disclosed its key and certificate life cycle management business and information privacy practices in its [Security Communication RootCA Certification Practice Statement](#), [Security Communication RootCA Subordinate CA Certificate Policy](#) and [Security Communication RootCA Time Stamp Service Certificate Policy](#) on the STS website and designed such services in accordance with its disclosed practices:
- Designed its controls to provide reasonable assurance that:
 - Subscriber information was properly authenticated for the registration activities performed by STS and
 - The integrity of keys and certificates it managed was established and protected throughout their life cycles
- Designed its controls to provide reasonable assurance that:
 - Subscriber and relying party information was restricted to authorized individuals and protected from uses not specified in the CA's business practices disclosure;
 - The continuity of key and certificate life cycle management operations was maintained; and
 - CA systems development, maintenance, and operations were properly authorized and performed to maintain CA systems integrity

based on the AICPA/CICA [WebTrust for Certification Authorities Criteria](#) ("WebTrust for CAs Criteria") for Security Communication RootCA2.

STS's management is responsible for its assertion. Our responsibility is to express an opinion on management's assertion 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 STS's key and certificate life cycle management business and information privacy practices; (2) Obtaining an understanding of STS's controls over key and certificate integrity, over the authenticity and privacy of subscriber and relying party information, over the continuity of key and certificate life cycle management operations, and over development, maintenance, and operations of CA systems; (3)



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evaluating the suitability of the design of practices and procedures; and (4) 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, STS management's assertion, as set forth in the first paragraph, is fairly stated in all material respects, based on the WebTrust for CAs Criteria.

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 STS'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 relative effectiveness and significance of specific controls at STS and their effect on assessments of control risk for subscribers and relying parties are dependent on their interaction with the controls, and other factors present at individual subscriber and relying party locations. We have performed no procedures to evaluate the design and effectiveness of controls at individual subscriber and relying party locations.

This report does not include any representation as to the quality of STS's services beyond those covered by the WebTrust for CAs Criteria, nor the suitability of any of STS's services for any customer's intended purpose.

KPMG AZSA & CO.

Tokyo, Japan

September 30, 2009