



日盛聯合會計師事務所
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Independent Accountants' Report

To the management of TAIWAN-CA INC. :

We have examined the assertion by the management of TAIWAN-CA INC. (TWCA) that in providing its TWCA Root CA services in Taipei, Taiwan during the period from March 14, 2010 through March 13, 2011, TWCA has:

- Disclosed its key and certificate life cycle management business and information privacy practices in its Certification Practice Statement on the website of TWCA Root CA and provided such services in accordance with its disclosed practices
- Maintained effective controls to provide reasonable assurance that:
 - Subscriber information was properly authenticated for the registration activities performed by TWCA Root CA and
 - The integrity of keys and certificates it managed was established and protected throughout their life cycles
- Maintained effective 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 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 for TWCA Root CA.

The management of TWCA is responsible for its assertion. Our responsibility is to express an opinion on management assertion based on our examination.



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Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and accordingly, included:

- Obtaining an understanding of key and certificate life cycle management business and information privacy practices
- Obtaining an understanding of the controls over:
 - Key and certificate integrity;
 - The authenticity and privacy of subscriber and relying party information;
 - The continuity of key and certificate life cycle management operations; and
 - Development, maintenance and operations of CA systems.
- Selectively testing transactions executed in accordance with the management of the TWCA disclosed key and certificate life cycle management business and information privacy practices
- Testing and evaluating the operating effectiveness of the controls
- 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, for the period from March 14, 2010 through March 13, 2011, the TWCA management assertion, as set forth above, is fairly stated, in all material respects, based on the AICPA/CICA WebTrust for Certification Authorities Criteria.

Because of inherent limitations in controls, errors 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 (1) changes made to the system or controls, (2) changes in processing requirements, (3) changes required because of the passage of time, or (4) the degree of compliance with the policies or procedures may alter the validity of such conclusions.

The relative effectiveness and significance of specific controls at TWCA



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Root CA 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 effectiveness of controls at individual subscriber and relying party locations.

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



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May 15, 2011