

## Report of Independent Accountants

To the Management of Start Commercial

We have examined the [assertion](#) by the management of Start Commercial (hereafter: "StartCom") that in providing its Certification Authority ("CA") services known as "StartCom Certification Authority" at the Eilat- Israel location for the Root CA : StartCom Certification Authority during the period from January 1, 2008 through December 31, 2008, StartCom has:

- Disclosed its key and certificate life cycle management business and information privacy practices in its [Certificate Practice Statement](#) and provided such services in accordance with its disclosed practices, and
- Maintained effective controls to provide reasonable assurance that:
  - Subscriber information was properly authenticated (for the registration activities performed by StartCom);
  - The integrity of keys and certificates it managed was established and protected throughout their life cycles;
  - 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](#).

StartCom'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 StartCom's key and certificate life cycle management business and information privacy practices and its 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 operation of systems integrity; (2) selectively testing transactions executed in accordance with disclosed key and certificate life cycle management business and information privacy practices; (3) testing and evaluating the operating effectiveness of the controls; 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.

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In our opinion, for the period January 1, 2008 through December 31, 2008, StartCom management's assertion, as set forth in the first paragraph, 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 the validity of such conclusions may be altered because of changes made to the system or controls, the failure to make needed changes to the system or controls, or deterioration in the degree of effectiveness of the controls.

The relative effectiveness and significance of specific controls at StartCom 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 StartCom's services beyond those covered by the WebTrust for Certification Authorities Criteria, nor the suitability of any of StartCom's services for any customer's intended purpose.

December 31, 2008

Ernst & Young Israel (Israel) Ltd.

A large, stylized handwritten signature in blue ink, written over the company name.



# Start Commercial (StartCom) Limited

StartSSL™ Certificates & Public Key Infrastructure  
Eilat, Israel



## Assertion of Management as to its Disclosure of its Business Practices and its Controls Over its Certification Authority Operations during the period from January 1 through December 31, 2008

December 31, 2008

Start Commercial (hereafter: "StartCom") operates as a Certification Authority ("CA") services at the Eilat- Israel location known as "StartCom Certification Authority" for its Root CA.

StartCom's CA services provide the following certification authority activities:

- Subscriber Registration,
- Certificate Renewal
- Certificate Issuance
- Certificate Distribution
- Certificate Revocation, and
- Certificate Status Information Processing

Management of StartCom is responsible for establishing and maintaining effective controls over its CA operations, including CA business practices disclosure in StartCom's [Certificate Practice Statement](#), service integrity (including key and certificate life cycle management controls), and CA environmental controls. These controls contain monitoring mechanisms, and actions are taken to correct deficiencies identified.

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 StartCom's CA operations. Furthermore, because of changes in conditions, the effectiveness of controls may vary over time.

Management of StartCom has assessed the controls over its CA operations. Based on that assessment, in StartCom Management's opinion, in providing its CA services known as "StartCom Certification Authority" for its Root CA: StartCom Certification Authority at Eilat, Israel during the period from January 1, through December 31 2008, StartCom has:

- Disclosed its key and certificate life cycle management business and information privacy practices in its [Certificate Practice Statement](#) 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 StartCom);
  - The integrity of keys and certificates it managed was established and protected throughout their life cycles;
  - 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



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based on the [AICPA/CICA WebTrust for Certification Authorities Criteria](#), including the following:

**CA Business Practices Disclosure**

**Service Integrity**

*Key Life Cycle Management Controls*

- CA Key Generation
- CA Key Storage, Backup, and Recovery
- CA Public Key Distribution
- CA Key Escrow
- CA Key Usage
- CA Key Destruction
- CA Key Archival
- CA Cryptographic Hardware Life Cycle Management

*Certificate Life Cycle Management Controls*

- Subscriber Registration
- Certificate Renewal
- Certificate Issuance
- Certificate Distribution
- Certificate Revocation
- Certificate Status Information Processing


**CA Environmental Controls**

- Certification Practice Statement and Certificate Policy Management
- Security Management
- Asset Classification and Management
- Personnel Security
- Physical and Environmental Security
- Operations Management
- System Access Management
- Systems Development and Maintenance
- Business Continuity Management
- Monitoring and Compliance
- Event Journaling

Mr. E. Nigg  
Chief Operation Officer  
Start Commercial (StartCom) Ltd.

סטארט קוממערשל בע"מ  
START COMMERCIAL.LTD  
ח.פ. 513747303

This document is signed by:

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