

Report of Independent Accountants

To the Management of Start Commercial

We have examined the accompanying [assertion](#) by the management of Start Commercial (hereafter: "StartCom") regarding the suitability of design of the controls over the Extended Validation ("EV") Certification Authority services, as of December 31, 2008, based on the [WebTrust for Certification Authorities - Extended Validation Audit Criteria](#).

This assertion is the responsibility of StartCom'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 (AICPA) and, accordingly, included (1) obtaining an understanding of StartCom's EV certificate life cycle management disclosures, practices and procedures, including its relevant controls over the issuance, renewal and revocation of EV certificates; (2) evaluating the suitability of design of StartCom's controls, as of December 31, 2008; 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.

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, or a deterioration in the degree of effectiveness of the controls.

StartCom has not placed its Extended Validation Certification Authority services in operation and, therefore, we have performed no procedures to evaluate the operating effectiveness of its controls. Accordingly, we express no opinion on the operating effectiveness of any aspects of StartCom's controls, individually or in the aggregate.

This report does not include any representation as to the quality of StartCom's services beyond those covered by the [WebTrust for Certification Authorities - Extended Validation Audit Criteria](#), nor the suitability of any of StartCom's services for any customer's intended purpose.

In our opinion, the accompanying assertion by the management of StartCom, regarding the suitability of design of the controls over the Extended Validation Certification Authority services, as of December 31, 2008, is fairly stated, in all material respects, in accordance with the [WebTrust for Certification Authorities - Extended Validation Audit Criteria](#).

December 31, 2008

Ernst & Young Israel (Israel) Ltd.





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
Extended Validation Certificate Operations as of December 31, 2008**

December 31, 2008

Management has assessed the suitability of design of controls over its Extended Validation Certification Authorities services, which have not yet been placed in operation. Based on its assessment, in StartCom Management's opinion, regarding the suitability of design of the controls over its Extended Validation Certification Authorities services in Eilat, Israel as of December 31, 2008, 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 StartCom) 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 - Extended Validation Audit Criteria](#).


Mr. E. Nigg

Chief Operation Officer

Start Commercial (StartCom) Ltd.

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This document is signed by:

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	Date:	Tue Mar 10 16:57:44 IST 2009
	Issuer:	CN=StartCom Class 3 Primary Intermediate Client CA, OU=Secure Digital Certificate Signing, O=StartCom Ltd., C=IL
	Serial:	56

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