

Report of Independent Accountants

To the Management of Start Commercial

We have examined the accompanying assertion by the management of Start Commercial Ltd. (hereafter: StartCom) that in protecting its Root CA: StartCom Public Root on August 11, 2010 at the Eilat, Israel location, StartCom has maintained effective controls to provide reasonable assurance that the Root CA StartCom Certification Authority was protected in conformity with the StartCom Key Generation Procedures. These assertions are the responsibility of StartCom Management. 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 procedures and controls over protecting the Root CA, (2) testing and evaluating the operating effectiveness of the controls, (3) discussing the Root CA key protect procedures described in the Root Key Generation Procedures being performed on August 11, 2010 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.

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, the failure to make needed changes to the system or controls, or a deterioration in the degree of effectiveness of the controls.

In our opinion, StartCom management's assertion referred to above is fairly stated, in all material respects, as of August 11, 2010, based upon the criteria specified by management in [Attachment A](#) accompanying the report.

This report is intended solely for the information and use of StartCom management and should not be used by anyone other than this specified party.

Ernst & Young Israel (Israel) Ltd.

A large, stylized handwritten signature in blue ink, appearing to be a cursive representation of the name 'Ernst & Young'.

August 11, 2010



Start Commercial (StartCom) Limited
StartSSL™ Certificates & Public Key Infrastructure
Eilat, Israel



**Assertion of Management as to
its Root Key Protection Procedures
as of August 11, 2010**

August 11, 2010

Management of Start Commercial has assessed the controls over the protection of its Root CA: "StartCom Certification Authority". Based on that assessment, in StartCom Management's opinion, in protecting its Root CA: Start Commercial Public Root CA-: StartCom Certification Authority at the Eilat, Israel location on August 11, 2010, Start Commercial has maintained effective controls to provide reasonable assurance that the Root CA was protected in conformity with the Start Commercial Key CA Key Generation, Protection, Recovery & Publication Procedures, based upon the criteria specified by management in [Attachment A](#).

Mr. E. Nigg
Chief Operating Officer
Start Commercial Ltd.

סטארט קוממירשל בע"מ
START COMMERCIAL LTD
ח.מ. 513747303

Attachment A Custom Criteria

- The Certification Authority has documented its procedures for performing root key rehash.
- The Certification Authority maintains controls to provide reasonable assurance that root keys are rehashed in accordance with its documented procedures.