

Report of Independent Accountants

To the Management of Start Commercial Ltd.

We have examined the [assertion](#) by the management of Start Commercial Ltd. (hereafter: "StartCom") that in providing its Certification Authority ("CA") services at the Eilat - Israel location for the Extended Validation ("EV") Certification Authority products, during the period from January 1 through December 31, 2010, StartCom has:

- Disclosed its EV certificate life cycle management policies and procedures, including its commitment to provide EV certificates in conformity with the [CA/Browser Forum Guidelines for Extended Validation](#), and provided such services in accordance with its disclosed practices in its [Certificate Practice Statement](#), and
- Maintained effective controls to provide reasonable assurance that:
 - EV Subscriber information was properly collected, authenticated (for the registration activities performed by StartCom) and verified, and
 - The integrity of keys and EV certificates it manages was established and protected throughout their life cycles,

based on the AICPA/CICA [WebTrust for Certification Authorities - Extended Validation Audit Criteria](#).

StartCom 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 (AICPA), and accordingly, included (1) obtaining an understanding of StartCom's EV certificate life cycle management practices and procedures, including its relevant controls over the issuance, renewal and revocation of EV certificates; (2) selectively testing transactions executed in accordance with disclosed EV certificate life cycle management 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.

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, or 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, for the period from January 1 through December 31, 2010, 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 - Extended Validation Audit Criteria](#).

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 - Extended Validation Criteria, nor the suitability of any of StartCom's services for any customer's intended purpose.

March 31, 2011

A handwritten signature in blue ink, appearing to read 'Kost Forer Gabbay & Kasierer'.

Kost Forer Gabbay & Kasierer

A member firm of Ernst & Young Global Limited



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 Operations
during the period from January 1 through December 31, 2010**

March 31, 2011

Management has assessed the controls over its Extended Validation Certification Authority services at the Eilat - Israel location for the Extended Validation ("EV") Certification Authority product, during the period from January 1 through December 31, 2010, StartCom has:

- Disclosed its EV Certificate life cycle management practices and procedures, including its commitment to provide EV certificates in conformity with the [CA/Browser Forum Guidelines for Extended Validation](#), and provide such services in accordance with its disclosed practices in the [Certificate Practice Statement](#), and
- Maintained effective controls to provide reasonable assurance that:
 - EV Subscriber information was properly collected, authenticated (for the registration activities performed by StartCom) and verified, and
 - The integrity of keys and EV certificates it manages is established and protected throughout their life cycles,

based on the AICPA/CICA [WebTrust for Certification Authorities - Extended Validation Audit Criteria](#).

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

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