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April 26, 2016
File number 50060

רואה חשבון	שרוני אריה
רואה חשבון	שפּלר אלי
רואה חשבון	שפּלר ארז
רואה חשבון	אשל ברוך
רואה חשבון	דרויש ציון
רואה חשבון	פרייס חנה
רואה חשבון, עורך דין	ברמן גיל
רואה חשבון	לייבוויץ שלמה
מהנדס, תעשייה וניהול	שיזף יעקב

REPORT OF THE INDEPENDENT ACCOUNTANT

To the management of Comsign Ltd. ("Comsign "):

We have examined Comsign management's assertion that for its Certification Authority (CA) operations at the Atidim Teach Park, building #4 Tel-Aviv, Israel, throughout the period from April 27, 2015 through April 26, 2016, for its Root Key "Comsign Global Root CA", Comsign has:

- disclosed its SSL certificate lifecycle management business practices in its:
 - Comsign's Certification Practice Statement (CPS) Version 3.1.1 including its commitment to provide SSL certificates in conformity with the CA/Browser Forum Requirements on the Comsign website, and provided such services in accordance with its disclosed practices
- maintained effective controls to provide reasonable assurance that:
 - the integrity of keys and SSL certificates it manages is established and protected throughout their lifecycles; and
 - SSL subscriber information is properly authenticated (for the registration activities performed by Comsign
- maintained effective controls to provide reasonable assurance that:
 - logical and physical access to CA systems and data is restricted to authorized individuals;
 - the continuity of key and certificate management operations is maintained; and
 - CA systems development, maintenance, and operations are properly authorized and performed to maintain CA systems integrity
- maintained effective controls to provide reasonable assurance that it meets the Network and Certificate System Security Requirements as set forth by the CA/Browser Forum

based on the WebTrust Principles and Criteria for Certification Authorities – SSL Baseline with Network Security v2.0.

Comsign's management is responsible for its assertion. Our responsibility is to express an opinion on management's assertion based on our examination.

We conducted our examination in accordance with standards for attestation engagements established by the American Institute of Certified Public Accountants and, accordingly, included:

- (1) obtaining an understanding of Comsign's SSL certificate lifecycle management business practices, including its relevant controls over the issuance, renewal, and revocation of SSL certificates, and obtaining an understanding of Comsign's network and certificate system security to meet the requirements set forth by the CA/Browser Forum;
- (2) selectively testing transactions executed in accordance with disclosed SSL certificate lifecycle 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.

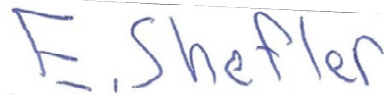
We believe that our examination provides a reasonable basis for our opinion.

The relative effectiveness and significance of specific controls at Comsign 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.

Because of the nature and inherent limitations of controls, Comsign's ability to meet the aforementioned criteria may be affected. For example, controls may not prevent, or detect and correct, error, fraud, unauthorized access to systems and information, or failure to comply with internal and external policies or requirements. Also, the projection of any conclusions based on our findings to future periods is subject to the risk that changes may alter the validity of such conclusions.

In our opinion, throughout the period April 27, 2015 through April 26, 2016, Comsign management's assertion, as referred to above, is fairly stated, in all material respects, based on the WebTrust Principles and Criteria for Certification Authorities – SSL Baseline with Network Security v2.0.

This report does not include any representation as to the quality of Comsign's services beyond those covered by the WebTrust Principles and Criteria for Certification Authorities – SSL Baseline with Network Security v2.0, nor the suitability of any of Comsign's services for any customer's intended purpose.



Erez Shefler, CPA, CISA, CRISC, CIA, CRMA
Sharony - Shefler & Co.
Certified Public Accountants (Isr.)

April 26, 2016

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