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Independent Audit Report

To the Management of Start Commercial (StartCom) Ltd.:

We have examined the operation practices of the StartCom Free SSL Certification Authority (SFSCA) in Eilat, Israel, which is maintained by StartCom Ltd. SFSCA and provides the following Certification Authority services:

- Subscriber registration
- Certificate issuance
- Certificate distribution
- Certificate revocation
- Certificate status information processing

During the examination StartCom Ltd. has:

- Disclosed its key and certificate life cycle management business and information privacy practices in its StartCom Free SSL CA Policy on the SFSCA website and provides such services in accordance with its disclosed practices.
- Maintained effective controls reasonable assurance that:
 - Subscriber relevant information is properly authenticated for the registration activities performed by SFSCA
 - The integrity of keys and certificates it manages is established and protected throughout their life cycle
- Maintained effective controls to provide reasonable assurance that:
 - Subscribers and relaying party information is restricted to authorized individuals only and protected from uses not specified in the SFSCA policy
 - The continuity of key and certificate life cycle management operations was maintained
 - CA systems development, maintenance and operations are properly authorized and performed to maintain CA system integrity

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 Usage
- CA Key Destruction
- CA Key Archival
- CA Cryptographic Hardware Life Cycle Management

Certificate Life Cycle Management Controls

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

CA Environmental Controls

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

My responsibility is to express an opinion on the management's operations based on my examination.

My examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and accordingly, included:

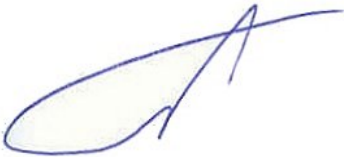
- Obtaining and understanding of SFSCA's key and certificate life cycle management business and information privacy practices
- Obtaining and understanding of SFSCA's control over:
 - Key and certificate integrity
 - The authenticity and privacy of subscribers and relaying party information
 - The continuity of key and certificate life cycle management operations
 - Development, maintenance and operations of CA systems
- Selectively testing transactions executed in accordance with SFSCA's disclosed key and certificate life cycle management business and information privacy practices
- Testing and evaluating the operating effectiveness of the controls
- Performing other procedures, which I considered necessary in the circumstances

I believe that my examination provides a reasonable basis for my opinion. In my opinion, SFSCA's operates according to its policy and disclosed practices in every respect.

There are inherent limitations in any controls, including the possibility of human error and the circumvention or overriding of controls. Accordingly, even effective controls may provide only reasonable assurance with respect to SFSCA's operations. Furthermore because of changes in conditions, the effectiveness of controls may vary over time.

2005-12-14, Herzelia, Israel

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