

Report of Independent Accountants

To the Management of Comodo CA Limited

We have examined the [assertion](#) by the management of Comodo CA Limited (“Comodo”) that in providing its Certification Authority (“CA”) services at the Jersey City, New Jersey, United States; Salt Lake City, Utah, United States; Edinburgh, Scotland, United Kingdom; Bradford, England, United Kingdom; and Manchester, England, United Kingdom locations for the Root CAs and products referenced in Appendix A during the period from August 1, 2008 through March 31, 2009, Comodo has:

- Disclosed its key and certificate life cycle management business and information privacy practices in its [Certification Practice Statement](#) and provided such services in accordance with its disclosed practices, and
- Maintained effective controls to provide reasonable assurance that:
 - Subscriber information was properly authenticated (for the registration activities performed by Comodo);
 - The integrity of keys and certificates it managed was established and protected throughout their life cycles;
 - Subscriber and relying party information was restricted to authorized individuals and protected from uses not specified in the CA's business practices disclosure;
 - The continuity of key and certificate life cycle management operations was maintained; and
 - CA systems development, maintenance and operations were properly authorized and performed to maintain CA systems integrity,

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

Comodo’s 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, and accordingly, included (1) obtaining an understanding of Comodo’s key and certificate life cycle management business and information privacy practices and its controls over key and certificate integrity, over the authenticity and privacy of subscriber and relying party information, over the continuity of key and certificate life cycle management operations, and over development, maintenance and operation of systems integrity; (2) selectively testing transactions executed in accordance with disclosed key and certificate life cycle management business and information privacy 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.

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

In our opinion, for the period August 1, 2008 through March 31, 2009, Comodo 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 Criteria.

The WebTrust seal of assurance for the Certification Authority on Comodo's web site constitutes a symbolic representation of the contents of this report and it is not intended, nor should it be construed, to update this report or provide any additional assurance.

The relative effectiveness and significance of specific controls at Comodo 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 Comodo's services beyond those covered by the WebTrust for Certification Authorities Criteria, nor the suitability of any of Comodo's services for any customer's intended purpose.

Ernst + Young LLP

August 27, 2009

**Assertion of Management as to
its Disclosure of its Business Practices and its Controls Over
its Certification Authority Operations
during the period from August 1, 2008 through March 31, 2009**

August 27, 2009

Comodo operates as a Certification Authority ("CA") for the Root CAs and products listed in Appendix A.

Comodo's CA services provide the following certification authority activities:

- Subscriber Registration,
- Certificate Renewal
- Certificate Rekey
- Certificate Issuance
- Certificate Distribution
- Certificate Revocation, and
- Certificate Status Information Processing

Management of Comodo is responsible for establishing and maintaining effective controls over its CA operations, including its CA business practices disclosure in Comodo's [Certification Practice Statement](#), service integrity (including key and certificate life cycle management controls), and CA environmental controls. These controls contain monitoring mechanisms, and actions are taken to correct deficiencies identified.

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

Management of Comodo has assessed the controls over its CA operations. Based on that assessment, in Comodo Management's opinion, in providing its CA services at Jersey City, New Jersey, United States; Salt Lake City, Utah, United States; Edinburgh, Scotland, United Kingdom; Bradford, England, United Kingdom; and Manchester, England, United Kingdom locations during the period from August 1, 2008 through March 31, 2009, Comodo has:

- Disclosed its key and certificate life cycle management business and information privacy practices in its [Certification Practice Statement](#) and provided such services in accordance with its disclosed practices;
- Maintained effective controls to provide reasonable assurance that:
 - Subscriber information was properly authenticated (for the registration activities performed by Comodo);
 - The integrity of keys and certificates it managed was established and protected throughout their life cycles;
 - Subscriber and relying party information was restricted to authorized individuals and protected from uses not specified in the CA's business practices disclosure;
 - The continuity of key and certificate life cycle management operations was maintained; and
 - CA systems development, maintenance and operations were properly authorized and performed to maintain CA systems 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 Renewal
- Certificate Rekey
- Certificate Issuance
- Certificate Distribution
- Certificate Revocation
- Certificate Status Information Processing

CA Environmental Controls

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

Mr. Michael Whittam
Chief Financial Officer
Comodo CA Limited

Appendix A

Root Key	Product Name
AAA Certificate Services	Personal Secure Email Certificate
AAA Certificate Services	Corporate Secure Email Certificate
AddTrust External CA Root	Comodo InstantSSL Certificate
AddTrust External CA Root	PositiveSSL Certificate
AddTrust External CA Root	Free SSL Certificate
AddTrust External CA Root	Comodo InstantSSL Pro Certificate
AddTrust External CA Root	PositiveSSL Multi-Domain Certificate
AddTrust External CA Root	Comodo PremiumSSL Wildcard Certificate
AddTrust External CA Root	EssentialSSL Certificate
AddTrust External CA Root	Comodo PremiumSSL Certificate
AddTrust External CA Root	Comodo Trial SSL Certificate
AddTrust External CA Root	EliteSSL Certificate
AddTrust External CA Root	PositiveSSL Trial Certificate
AddTrust External CA Root	Comodo EV SSL Certificate
AddTrust External CA Root	Comodo SGC SSL Certificate
AddTrust External CA Root	Comodo Multi-Domain SSL Certificate
AddTrust External CA Root	Comodo Intranet SSL Certificate
AddTrust External CA Root	PositiveSSL Wildcard Certificate
AddTrust External CA Root	OptimumSSL Certificate
AddTrust External CA Root	Comodo SGC SSL Wildcard Certificate
AddTrust External CA Root	PlatinumSSL Wildcard Certificate
AddTrust External CA Root	Comodo EV SGC SSL Certificate
AddTrust External CA Root	PlatinumSSL Certificate
AddTrust External CA Root	GoldSSL Certificate
AddTrust External CA Root	PlatinumSSL SGC Certificate
AddTrust External CA Root	Comodo Unified Communications Certificate
AddTrust External CA Root	OptimumSSL Trial Certificate
AddTrust External CA Root	OptimumSSL Wildcard Certificate
AddTrust External CA Root	PlatinumSSL SGC Wildcard Certificate
AddTrust External CA Root	EssentialSSL Wildcard Certificate
Entrust.net Secure Server Certification Authority	Comodo PremiumSSL Legacy Certificate
Entrust.net Secure Server Certification Authority	Comodo InstantSSL Certificate
Entrust.net Secure Server Certification Authority	Comodo PremiumSSL Certificate
Entrust.net Secure Server Certification Authority	Comodo Unified Communications Certificate
Entrust.net Secure Server Certification Authority	Comodo InstantSSL Pro Certificate
Entrust.net Secure Server Certification Authority	Comodo Multi-Domain SSL Certificate
Entrust.net Secure Server Certification Authority	Comodo Trial SSL Certificate
Entrust.net Secure Server Certification Authority	Comodo PremiumSSL Legacy Wildcard Certificate
Entrust.net Secure Server Certification Authority	Comodo PremiumSSL Wildcard Certificate
Entrust.net Secure Server Certification Authority	PlatinumSSL Wildcard Certificate
Entrust.net Secure Server Certification Authority	EliteSSL Certificate
Entrust.net Secure Server Certification Authority	PlatinumSSL Certificate

Appendix A - continued

Root Key	Product Name
Entrust.net Secure Server Certification Authority	Comodo Intranet SSL Certificate
Entrust.net Secure Server Certification Authority	GoldSSL Certificate
Intel Pro Series [AAA Certificate Services]	Comodo InstantSSL Certificate
UTN - DATACorp SGC	Comodo Multi-Domain SSL Certificate
UTN - DATACorp SGC	Comodo InstantSSL Pro Certificate
UTN - DATACorp SGC	Comodo SGC SSL Certificate
UTN - DATACorp SGC	Comodo PremiumSSL Wildcard Certificate
UTN - DATACorp SGC	Comodo Trial SSL Certificate
UTN - DATACorp SGC	Comodo SGC SSL Wildcard Certificate
UTN - DATACorp SGC	Comodo Unified Communications Certificate
UTN-USERFirst-Client Authentication and Email	Corporate Secure Email Certificate
UTN-USERFirst-Hardware	PositiveSSL Certificate
UTN-USERFirst-Hardware	Comodo PremiumSSL Certificate
UTN-USERFirst-Hardware	Comodo InstantSSL Certificate
UTN-USERFirst-Hardware	Comodo Trial SSL Certificate
UTN-USERFirst-Hardware	Comodo InstantSSL Pro Certificate
UTN-USERFirst-Hardware	PositiveSSL Trial Certificate
UTN-USERFirst-Hardware	Comodo PremiumSSL Wildcard Certificate
UTN-USERFirst-Hardware	GoldSSL Certificate
UTN-USERFirst-Hardware	PositiveSSL Wildcard Certificate
UTN-USERFirst-Hardware	Comodo Intranet SSL Certificate
UTN-USERFirst-Hardware	Comodo Multi-Domain SSL Certificate
UTN-USERFirst-Hardware	PlatinumSSL Certificate
UTN-USERFirst-Hardware	PositiveSSL Multi-Domain Certificate