



## 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 SSL Certification Authority (CA) services at the Jersey City, New Jersey, United States; Clifton, New Jersey, United States; Edinburgh, Scotland, United Kingdom; Bradford, England, United Kingdom; and Manchester, England, United Kingdom locations, Comodo, during November 18, 2012 through March 31, 2013 it:

- Disclosed its Certificate practices and its commitment to provide SSL Certificates in conformity with the applicable CA/Browser Forum Guidelines
- Maintained effective controls to provide reasonable assurance that:
  - The Certificate Policy and/or Certificate Practice Statement are available on a 24x7 basis and updated annually;
  - Subscriber information was properly collected, authenticated (for the registration activities performed by Comodo) and verified;
  - The integrity of keys and certificates it manages was established and protected throughout their life cycles;
  - Logical and physical access to CA systems and data was restricted to authorized individuals;
  - The continuity of key and certificate management operations was maintained; and
  - CA systems development, maintenance and operations were properly authorized and performed to maintain CA systems integrity

for Comodo's Root CAs (listed in Appendix A), based on the [AICPA/CICA WebTrust for Certification Authorities – SSL Baseline Requirements Audit Criteria Version 1.0](#).

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 SSL certificate life cycle management business practices and its controls over key and SSL certificate integrity, over the continuity of key and certificate life cycle management operations, and over the development, maintenance, and operation of systems integrity; (2) testing transactions executed in accordance with disclosed key and certificate life cycle management business 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 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.

Because of the nature and inherent limitations of controls, Comodo'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, for the period November 18, 2012 through March 31, 2013, 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 – Baseline Requirements Audit Criteria version 1.0](#).

This report does not include any representation as to the quality of Comodo's certification services beyond those covered by the [AICPA/CICA WebTrust for Certification Authorities – Baseline Requirements Audit Criteria version 1.0](#), nor the suitability of any of Comodo's services for any customer's intended purpose.

Comodo's use of the WebTrust for Certification Authorities – Baseline Requirements Seal 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.

*Ernst + Young LLP*

February 3, 2014

**Assertion by Management of Comodo CA Limited Regarding  
Its Disclosure of its Certificate Practices and its Controls Over  
its SSL Certification Authority Services During the Period  
November 18, 2012 through March 31, 2013**

February 3, 2014

The management of Comodo CA Limited (Comodo) has assessed the disclosure of its certificate practices and its controls over its SSL Certification Authority (CA) services located at Jersey City, New Jersey, United States; Clifton, New Jersey, United States; Edinburgh, Scotland, United Kingdom; Bradford, England, United Kingdom; and Manchester, England, United Kingdom for the period November 18, 2012 to March 31, 2013. Based on that assessment, in Comodo Management's opinion, in providing its SSL Certification Authority (CA) services at Jersey City, New Jersey, United States; Clifton, New Jersey, United States; Edinburgh, Scotland, United Kingdom; Bradford, England, United Kingdom; and Manchester, England, United Kingdom during the period from November 18, 2012 through March 31, 2013, management of Comodo:

- Disclosed its Certificate practices and its commitment to provide SSL Certificates in conformity with the applicable CA/Browser Forum Guidelines
- Maintained effective controls to provide reasonable assurance that:
  - The Certificate Policy and/or Certificate Practice Statement are available on a 24x7 basis and updated annually;
  - Subscriber information was properly collected, authenticated (for the registration activities performed by Comodo) and verified;
  - The integrity of keys and certificates it manages was established and protected throughout their life cycles;
  - Logical and physical access to CA systems and data was restricted to authorized individuals;
  - The continuity of key and certificate management operations was maintained; and
  - CA systems development, maintenance and operations were properly authorized and performed to maintain CA systems integrity.

in accordance with the AICPA/CICA WebTrust<sup>®</sup> for Certification Authorities – SSL Baseline Requirements Audit Criteria.

Melih Abdulhayoglu  
Chief Executive Officer &  
Chief Security Architect  
Comodo CA Limited

## Appendix A

Ref	Root Key
1	AAA Certificate Services
2	Secure Certificate Services
3	Trusted Certificate Services
4	UTN-USERFirst-Client Authentication and Email
5	UTN – DATA Corp SGC
6	UTN-USERFirst-Hardware
7	UTN-USERFirst-Object
8	AddTrust Class 1 CA Root
9	AddTrust External CA Root
10	AddTrust Public CA Root
11	AddTrust Qualified CA Root
12	COMODO Certification Authority
13	COMODO RSA Certification Authority
14	USERTrust RSA Certification Authority
15	COMODO ECC Certification Authority
16	USERTrust ECC Certification Authority
17	Entrust.net Secure Server Certification Authority