

Report of Independent Accountants

To the Management of Cybertrust Belgium NV ,

We have examined the [assertion](#) by the management of Cybertrust Belgium NV, that in providing its Extended Validation (EV) services at Leuven, Ubicenter: Philipssite 5 location for the Cybertrust Global Root CA, during the period from May 1, 2007 to April 30, 2008, Cybertrust Belgium NV 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 www.cabforum.org, and provided such services in accordance with its disclosed practices, and
- Maintained effective controls to provide reasonable assurance that:
 - EV Subscriber information was properly collected, authenticated (for the registration activities performed by Cybertrust Belgium NV) and verified, and
 - The integrity of keys and EV certificates it managed was established and protected throughout their life cycles;

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

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

In our opinion, for the period May 1, 2007 to April 30, 2008, Cybertrust Belgium NV 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 Criteria.

The WebTrust seal of assurance for certification authorities on Cybertrust Belgium NV'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 Cybertrust Belgium NV 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 Cybertrust Belgium NV's services beyond those covered by the WebTrust for Certification Authorities - Extended Validation Criteria, nor the suitability of any of Cybertrust Belgium NV's services for any customer's intended purpose.

Ernst & Young Bedrijfsrevisoren

A handwritten signature in black ink, appearing to read 'Weymeersch', written over a horizontal line.

Christel Weymeersch

Partner

July 28, 2008



**Assertion of Management as to its Disclosure of its Business Practices and its Controls
over its Extended Validation Authority Operations during the period from May 1, 2007
through April 30, 2008**

July 28, 2008

Our Commitment to Security, Controls and Integrity:

Cybertrust is committed to providing the highest level of security, controls, and integrity to support our Extended Validation certification authority branded "Cybertrust Extended Validation Certification Services" in accordance with its disclosed practices described in the certification practice statement at <http://cybertrust.omniroot.com/repository.cfm>. To that end, we have subjected our certification authority business practices to the AICPA/CICA WebTrust for Extended Validation Criteria.

Our Assertion With Respect to Extended Validation Authority Operations

Management has assessed the controls over its CA operations at Leuven, Ubicenter: Philipssite 5. Based on that assessment, in Cybertrust management's opinion, in providing its Extended validation Certification Authority (CA) services for the Cybertrust Global Root CA, during the period from May 1, 2007 through April 30, 2008, Cybertrust: 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 www.cabforum.org, and provided such services in accordance with its disclosed practices, and
- Maintained effective controls to provide reasonable assurance that:
 - o EV Subscriber information was properly collected, authenticated (for the registration activities performed by Cybertrust Belgium NV) and verified, and
 - o 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 Criteria](#).

Cybertrust

Leuven, Belgium

July 28, 2008

A handwritten signature in cursive script that reads "Kerry T. Bailey".

Kerry Bailey

VP Technology