



Auditors' Report

To Entrust Limited (Entrust):

We have examined the [assertion](#) by the management of Entrust that during the period March 1, 2008 through February 28, 2009, for its Entrust Extended Validation (EV) SSL Certification Authorities services at Ottawa, Canada, Entrust 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, and provided such services in accordance with its disclosed practices.
- Maintained effective controls to provide reasonable assurance that:
 - EV Subscriber information was properly collected, authenticated (for the registration activities performed by Entrust) and verified, and
 - The integrity of keys and EV certificates it manages is established and protected throughout their life cycles,

in accordance with the [WebTrust for Certification Authorities - Extended Validation Audit Criteria](#).

Entrust is responsible for its assertion. Our responsibility is to express an opinion based on our audit.

Our audit was conducted in accordance with standards for assurance engagements established by the Canadian Institute of Chartered Accountants (CICA) and, accordingly, included

- (1) obtaining an understanding of Entrust'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 audit provides a reasonable basis for our opinion.

In our opinion, Entrust's management assertion, as referred to above, is fairly stated, in all material respects, in accordance with the WebTrust for Certification Authorities - Extended Validation Audit Criteria.

The relative effectiveness and significance of specific controls at Entrust 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 inherent limitations in controls, error 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, or the failure to make needed changes to the system or controls, or a deterioration in the degree of effectiveness of the controls.

This report does not include any representation as to the quality of Entrust's services beyond those covered by the WebTrust for Certification Authorities Extended Validation Audit Criteria, nor the suitability of any of Entrust's services for any customer's intended purpose.

Entrust's use of the WebTrust for EV 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.

Toronto, Ontario
April 8, 2009
Chartered Accountants

**Assertion of Entrust as to
its Disclosure of its Business Practices and its Controls
over its EV SSL Certification Authority Operations
during the period from March 1, 2008 through February 28, 2009**

Our Commitment to Security, Controls and Integrity:

Entrust Limited (Entrust) is committed to providing the highest level of security, controls and integrity to support its certification authority branded “Entrust EV Certification Services” in accordance with its disclosed practices described in the Entrust Certificate Services CPS for EV SSL Certificates, Version 1.1, September 24, 2008.

In 2009, we subjected our certification authority business practices to the highest level of audit in the form of the AICPA/CICA WebTrust for Certification Authorities, audited by Deloitte & Touche LLP in accordance with the AICPA/CICA WebTrust Criteria.

Since we have already had that audit performed, in order to continue to issue recognized EV Certificates, we are required to successfully complete an audit against the WebTrust for Certification Authorities Extended Validation Program.

Our Assertion With Respect to WebTrust for Certification Authorities – Extended Validation Audit Criteria

Entrust is responsible for establishing and maintaining effective controls over its CA operations, including its CA business practices disclosure and service integrity (including key and certificate life cycle management controls) 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 Entrust’s Certification Authority operations. Furthermore, because of changes in conditions, the effectiveness of controls may vary over time.

In Entrust’s opinion, in providing its Entrust EV SSL Certification Authorities services at Ottawa, Canada, during the period March 1, 2008 through February 28, 2009, Entrust 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, and provided such services in accordance with its disclosed practices,
- Maintained effective controls to provide reasonable assurance that:
 - EV Subscriber information was properly collected, authenticated (for the registration activities performed by Entrust) and verified, and
 - The integrity of keys and EV certificates it manages is established and protected throughout their life cycles,

in accordance with the [WebTrust for Certification Authorities – Extended Validation Audit Criteria](#).

Our commitment to these principles and criteria is on-going. Every twelve months, Deloitte & Touche LLP may verify our continuing compliance with the AICPA/CICA WebTrust for Certification Authorities criteria and the WebTrust for Extended Validation Audit Criteria, subject to re-engagement by Entrust.

Bruce Morton
ECS Director