



American Institute of CPAs
1211 Avenue of the Americas
New York, NY 10036-8775

April 11, 2012

ICANN
Suite 330, 4676 Admiralty Way
Marina del Rey, CA 90292

Attention: New gTLD Evaluation Process

Subject: Letter for support for .CPA gTLD (.CPA)

This letter is to confirm that the American Institute of Certified Public Accountants (AICPA), fully supports its application for .CPA submitted to ICANN by the AICPA in the New gTLD Program. As the President and Chief Executive Officer of AICPA, I confirm that I have the authority to be writing to you on this matter. The AICPA, founded in 1887, is the world's largest association representing the accounting profession, with nearly 377,000 members in 128 countries. AICPA members represent many areas of practice, including business and industry, public practice, government, education and consulting; membership is also available to accounting students and CPA candidates. The AICPA sets ethical standards for the profession and U.S. auditing standards for audits of private companies, non-profit organizations and federal, state and local governments. It develops and grades the Uniform CPA Examination.

.CPA will be used to provide CPA professionals with a recognizable and trusted identifier on the internet for use with their customers and business partners as well as a platform with which to communicate with AICPA members. .CPA will be a safe and secure source for TLDs for CPA professionals under the control of the AICPA and its approved partners.

The AICPA supports this application, and in doing so, understands that in the event that the application is successful, the AICPA will be required to enter into a Registry Agreement with ICANN. In doing so, they will be required to pay fees to ICANN and comply with consensus policies developed through the ICANN multi-stakeholder policy processes. The AICPA further understands that, in the event of a dispute between the AICPA and the applicant, ICANN will comply with a legally binding order from a court in the jurisdiction of the United States of America.

This application is being submitted as a community-based application, and as such it is understood that the Registry Agreement will reflect the community restrictions proposed in the application. In the event that we believe the registry is not complying with these restrictions, possible avenues of recourse include the Registry Restrictions Dispute Resolution Procedure.

Thank you for the opportunity to support this application.

Yours sincerely,

A handwritten signature in black ink, appearing to read "Barry C. Melancon".

Barry C. Melancon, CPA, CGMA
President and CEO