



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

June 12, 2015

ICANN

12025 Waterfront Drive, Suite 300  
Los Angeles, CA 90094-2536  
United States of America

**Re: AICPA's Application for .CPA gTLD (Serial No. 1-1911-56672): Response to Donuts Correspondence dated May 11, 2015**

To the ICANN Board of Directors and Economist Intelligence Unit:

I write on behalf of the American Institute of Certified Public Accountants ("AICPA") in response to the correspondence addressed to the ICANN Board of Directors and Economist Intelligence Unit ("EIU") by Donuts Inc., dated May 11 2015 (the "Donuts Assessment"). The Donuts Assessment contains a number of false and misleading statements that, without the benefit of correction or rebuttal, paints an unfair picture of the AICPA's application to administer the .CPA gTLD on behalf of the global CPA community.

We believe that the AICPA's application to steward the .CPA gTLD presents the best opportunity to maintain the safety and integrity of the global CPA community, particularly in light of the AICPA's December 2014 Change Request. To the extent that the EIU considers any submission by commercially-interested parties regarding the AICPA's .CPA gTLD application, and in particular the Donuts Assessment, we respectfully request that this submission be viewed alongside, as part of the evaluation of our community application.

Please do not hesitate to reach out to us if you would have any further questions or remarks.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "B.C. Melancon". The signature is fluid and cursive.

Mr. Barry C. Melancon, CPA  
President & CEO  
AICPA

## **Executive Summary**

Founded in 1887, the AICPA is the world's largest professional accountancy organization. The AICPA steadfastly represents the interests of the profession of qualified, regulated professional accountants and their accounting firms, known variously in their respective jurisdictions as Certified Public Accountants, Certified Practising Accountants, Chartered Professional Accountants, or other similar designations sharing the acronym "CPA."

With its Application Serial No. 1-1911-56672 for the .CPA gTLD, and its December 2014 Change Request, the AICPA seeks to do online what the organization has been doing in the real world for more than 100 years – representing the interests of the CPA profession in establishing standards and building the consumer trust and confidence essential to CPAs, and combating any fraud and confusion that would erode that trust.

Donuts Inc. is a privately held corporation whose purpose appears to be taking advantage of the gTLD system to provide domain names and services for profit. Presumably to benefit its own .CPA gTLD application, on May 11, 2015, Donuts Inc. submitted to ICANN an unsolicited document purporting to assess whether a CPA community exists, and the AICPA's fitness to represent the CPA community. Importantly, Donuts Inc. did not consider its assessment to be significant and substantial enough to engage in ICANN's Objection and Dispute Resolution procedures.

At core, the Donuts Assessment misses the mark because it misunderstands what a CPA is, and the AICPA's global role in representing the CPA profession. The April 11, 2013 communiqué from the Governmental Advisory Committee of ICANN (the "Beijing Communiqué") recognized that CPAs are a regulated profession, and the .CPA domain should have appropriate procedures and safeguards governing access. The AICPA has a day-to-day role in managing similar safeguards in the real world, and is the organization best positioned to administer the .CPA gTLD due to its history, membership, relationships with sister organizations and governmental regulators, and expertise. A private corporation, subject to purely commercial incentives, simply cannot compare. As discussed below, translated into the CPE criteria, we believe the AICPA application qualifies for a full 16 of 16 points in the EIU's Community Priority Evaluation.

We address these issues, and the inaccuracies and misrepresentations in the Donuts Assessment, in greater detail below.

## **ABOUT THE AICPA**

The AICPA represents the interests of over 400,000 members across America and internationally, providing them with a voice regarding rule-making and standard-setting, and serving as an advocate before legislative bodies, public interest groups and other professional organizations.

The community and governmental bodies tasked with regulating the profession of accountancy in the United States hold the AICPA in such high regard that it is the AICPA that develops and grades the Uniform CPA Examination, which is the qualification exam for accountants to be recognized as a CPA with their relevant governmental oversight institution. The AICPA also develops standards for audits of private companies and other services by CPAs, including the development of the internationally used Service Oriented Control (SOC) reports, which are internal control reports on the services provided by a service organization providing valuable information that users need to assess and address the risks associated with an outsourced service. The AICPA also provides educational guidance materials to its members and the CPA community and monitors and enforces compliance with the profession's technical and ethical standards.

The AICPA regularly submits comment letters in response to exposure drafts (EDs) issued by international standard setters and regulators, such as the International Federation of Accountants (IFAC) and the International Regulators and Standard Setters. The AICPA also submits comments and responses on behalf of its members through a number of international and regional organizations, including the Global Accounting Alliance (GAA), the Confederation of Asian and Pacific Accountants (CAPA), and the Institute of Chartered Accountants of the Caribbean (ICAC).

Over the past two years, we have been working together with CPA Australia, another applicant for the .CPA gTLD and one of our largest sister organizations, in order to establish a *modus operandi* for the .CPA gTLD in order to ensure maximum community benefit and effective stewardship while protecting:

- a) the rights of the accounting community for the CPA designation; and
- b) the interests of the general public who have come to rely on the inherent trust that the CPA designation provides.

This factor of trust is at the core of what the AICPA and CPA Australia see as the vision and the mission for the .CPA gTLD. Furthermore, bearing in mind the fact that both ICANN's Governmental Advisory Committee and the US Federal Trade Commission have advised ICANN to provide for specific safeguards for gTLDs that are directed towards regulated industries.

## **PROTECTION OF THE CPA DESIGNATION**

### **CPA is a globally recognized designation and relates to a regulated industry**

The CPA designation is one of the most widely recognized and regarded designations in the world, the honor and prestige of which has been bestowed to hundreds of thousands of people across 145 countries since the establishment of the designations. CPA continues to be the standard used to identify accountants who undertake a level of

education and commitment to global standards that define the way that the global economy functions. Accountants holding the additional designation of CPA are relied on around the world by the public as being at the top of their field.

This point was specifically identified by the GAC's Beijing Communiqué, in which the GAC advised ICANN to put in place additional safeguards for gTLDs that are linked to a regulated profession. The .CPA was one of these gTLDs identified by Beijing Communiqué.

### **The terms CPA and accountant are not synonyms**

Unlike the term accountant which refers generally to an individual undertaking activity within the discipline of accountancy, the CPA designation is a classification of a highly qualified accountant who has completed significant post-graduate education and belongs to a member association that requires ongoing regular professional development in order to retain the accreditation.

To become a CPA, candidates must hold a recognized degree or a postgraduate award and have training and knowledge to demonstrate competence sufficient to successfully complete the CPA Program. The CPA Program is a series of educational standards that must be met across a range of disciplines including ethics and governance, financial reporting, global strategy and leadership plus a range of elective subjects.

Members are required to renew membership each year. This requires members to declare their ongoing compliance with continued professional development requirements and warrant their ongoing support and adherence with global best practice ethics and governance standards.

### **CPAs adhere to international standards for financials systems**

In undertaking the rigorous process of becoming a CPA, successful individuals commit to a set of global accounting processes and standards developed by the International Federation of Accountants (IFAC),<sup>1</sup> which have been in operation since 1977.

IFAC is the global organization for the accountancy profession dedicated to serving the public interest by strengthening the profession and contributing to the development of strong international economies. IFAC is comprised of over 175 members and associates in 130 countries and jurisdictions, representing approximately 2.5 million accountants in public practice, education, government service, industry, and commerce.

IFAC exists to ensure global accounting standards are compatible and engender trust in communication. IFAC contributes to high-quality international standards and guidance, helps build strong professional accountancy organizations and accounting firms, and supports high-quality practices by professional accountants. All of these activities are considered necessary infrastructure for the effective functioning of the world's capital markets.

To accomplish the above IFAC supports a number of standards-setting boards, specifically:

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<sup>1</sup> <http://www.ifac.org/>

- The International Auditing and Assurance Standards Board<sup>2</sup>,
- The International Accounting Education Standards Board<sup>3</sup>,
- The International Ethics Standards Board for Accountants<sup>4</sup>, and
- The International Public Sector Accounting Standards Board<sup>5</sup>.

It promotes convergence to the standards issued by the boards as well as to the International Financial Reporting Standards<sup>6</sup> (IFRSs) set by the International Accounting Standards Board<sup>7</sup>.

### **The CPA designation must be protected in the public interest**

Significant effort is expended annually to ensure the CPA designation continues to be the standard bearer for trust and competence in the accounting profession: first, continuing to accredit CPAs to the highest possible accountancy standards, and second, educating the general public on the merits of utilising CPAs for their accountancy needs to ensure they receive the highest possible quality.

Undermining the public trust in the respected CPA designation would erode the significant good will built up over the last century and has the potential to significantly impact local, national and global economies.

### **ICANN has a responsibility to ensure appropriate management of the .CPA TLD**

Given the Affirmation of Commitments<sup>8</sup> signed in 2009 between ICANN and the United States Department of Commerce, AICPA wishes to highlight several areas which are applicable specifically to the community priority evaluation and subsequent allocation of the .CPA TLD.

Section 9.1 of the Affirmation of Commitments states:

"Each of the foregoing reviews shall consider the extent to which the assessments and actions undertaken by ICANN have been successful in ensuring that ICANN is acting transparently, is accountable for its decision-making, and acts in the public interest." (emphasis added).

Thus, based on section 9.1 of the Affirmation of Commitments, it is incumbent upon ICANN to act in the public interest and ensure that the .CPA TLD is provided to a steward that will act in the interests of the wider internet community and has a proven history and documented commitment, by way of their application, to restrict access to this TLD to the hundreds of thousands of CPAs across the world. Furthermore, ICANN has a responsibility to ensure that any and all domain names under the .CPA TLD are allocated initially and maintained ongoing, by a registry operator who explicitly

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<sup>2</sup> <http://www.iaasb.org/>

<sup>3</sup> <http://www.iaesb.org/>

<sup>4</sup> <http://www.ethicsboard.org/>

<sup>5</sup> <http://www.ipsasb.org/>

<sup>6</sup> <http://www.ifrs.org/>

<sup>7</sup> <http://www.iasb.org/>

<sup>8</sup> <https://www.icann.org/resources/pages/affirmation-of-commitments-2009-09-30-en>

understands the associated global, national and regional issues that occur with being responsible the CPA designation.

Further, Section 9.3 of the Affirmation of Commitments states:

"Promoting competition, *consumer trust*, and consumer choice: ICANN will ensure that as it contemplates expanding the top-level domain space, the various issues that are involved (including competition, *consumer protection*, security, stability and resiliency, *malicious abuse issues*, sovereignty concerns, and rights protection) will be adequately addressed prior to implementation." (emphasis added).

Further to the above, it is incumbent upon ICANN under section 9.3 of the Affirmation of Commitments to ensure that the allocation of the .CPA TLD is conducted in full awareness of the need to protect consumer trust and consumer protection.

AICPA believes that only an entity that has a historical and membership driven association with the global community of CPAs, should be allocated the .CPA TLD and is confident that the community of CPAs around the world will support any action required to ensure that the .CPA TLD is provided to a suitable steward.

#### **AICPA's SPECIFIC RESPONSE TO DONUTS CPE ASSESSMENT**

We will address the most glaring inaccuracies in the Donuts Assessment:

##### ***Criterion 1: The CPA Community is an Established and Clearly Delineated Community***

###### *Issue 1 – Delineation*

Donuts asserts, without explanation, that the CPA community is not sufficiently delineated and that as a result, the Application does not qualify for all available points set forth in the Guidebook's scoring guidelines.

Donuts ignores the point that, regardless of how the acronym is spelled-out in the various AICPA member jurisdictions, the term "CPA" is a clear identifier of a qualified, regulated professional accountant that operates under the oversight of a governmental accounting body. Importantly, these CPAs located in the United States, Hong Kong, Japan, or Canada and comprise the AICPA membership. Therefore, the Guidebook's first measure of community establishment is easily met.

As explained in our Application, the AICPA has established certain membership categories and an organizational and governance structure which can be briefly described as follows:

- **Regular Membership**: You hold a valid and current CPA license and have passed either the Uniform CPA exam or the International Qualification Examination (IQEX). You held a CPA license in the past that was not revoked for disciplinary reasons and have passed either the Uniform CPA exam or the International Qualification Examination (IQEX). You have completed the requirements for CPA licensure as defined by the Uniform Accountancy Act (UAA), but you have never been licensed.

- Associate Membership: You have passed the CPA Exam, but have never been certified as a CPA and have never been a Regular Member of the AICPA.
- International Associate: You are a full, regular member of one of the following organizations provided you adhere to the membership and eligibility requirements of the AICPA:
  - Australia - Institute of Chartered Accountants in Australia (ICAA)
  - Canada - Chartered Professional Accountants Canada (CPA Canada)
  - England and Wales - Institute of Chartered Accountants in England and Wales (ICAEW)
  - Germany - Institut der Wirtschaftsprüfer in Deutschland e.V. (IDW)
  - Hong Kong - Hong Kong Institute of Certified Public Accountants (HKICPA)
  - Ireland - Chartered Accountants Ireland (CAI)
  - Japan - Japanese Institute of Certified Public Accountants (JICPA)
  - Mexico - Instituto Mexicano de Contadores Publicos (IMCP)
  - New Zealand - New Zealand Institute of Chartered Accountants (NZICA)
  - Scotland - Institute of Chartered Accountants of Scotland (ICAS)
  - South Africa - South African Institute of Chartered Accountants (SAICA)
- Non-CPA Associate Membership: Apply to be a Non-CPA Associate Member if you have not passed the Uniform CPA Examination or the IQEX, and meet one of the following requirements. You are an owner of a public accounting firm that employs at least one senior level employee who is a current AICPA Regular Member (Voting) of the AICPA. You are a professional staff member in a public accounting firm that employs at least one senior level employee who is a current AICPA Regular Member (Voting) of the AICPA. You are a financial professional in a business, government, not-for-profit organization or in a consulting or law firm, and a current AICPA Regular Member (Voting) is willing to sponsor your application. You are a full-time business or accounting educator at an accredited college or university.
- Affiliate Membership: You have received a current Notice to Schedule and will sit for the Uniform CPA Examination.

Donuts opines that the AICPA Application may leave the door to registrants far beyond those reasonably affiliated with CPAs, and wonders whether a printing shop that makes business cards for members may qualify for the .CPA gTLD. Donuts clearly confuses, on the one hand, the different types of members and membership categories and, on the other hand, who will be entitled to register domain names. The most attenuated

membership category for the AICPA is the Non-CPA Associate Membership, which as explained above, still maintains a close nexus and except for the case of accredited university professors, requires active involvement of a CPA.

Taking these factors into account, the AICPA Application establishes a clearly delineated community and deserves the highest score in this category.

*Issue 2: Size and Longevity Assessment*

Donuts inexplicably asserts that the CPA community, which numbers over one million worldwide, and more specifically, the AICPA membership, which itself is greater than 400,000, lacks sufficient size or longevity to merit Extension points per the scoring guidelines in the Guidebook. Indeed, taking into account the support of CPA Australia, the two organizations enjoy membership of greater than 550,000 CPAs.

The AICPA was established over 100 years ago and has long-served as the largest CPA member organization in the world. Through its sister organizations, the AICPA is able to serve the 145-plus country strong global CPA community by establishing a presence in over 144 of those countries. Donuts attempts to characterize the AICPA as a local organization that is a member of a larger body, but it's actually quite the opposite. The AICPA is the preeminent global organization for CPAs, to which many international organizations are affiliated. Furthermore, while the AICPA is the preeminent CPA member organization that handles test scoring and standards setting in the United States, it is also involved in submitting substantive comment letters in response to exposure drafts (EDs) issued by international standard setters and regulators, such as the International Federation of Accountants (IFAC) and the International Regulators and Standard Setters. The AICPA also submits comments and responses on behalf of its members through a number of international and regional organizations, including the Global Accounting Alliance (GAA), the Confederation of Asian and Pacific Accountants (CAPA), and the Institute of Chartered Accountants of the Caribbean (ICAC).

The AICPA is not, as Donuts asserts, a small organization that seeks to be a part of a larger organized body of CPAs or an ill-defined group. As explained above, the AICPA is the largest CPA organization in the world. Regular Membership in the AICPA is limited to CPAs, that is, those that hold a valid and current CPA license and have passed either the Uniform CPA exam or the International Qualification Examination (IQEX).

***Criterion 2: The AICPA Establishes a Nexus with the Well-Known Term CPA***

Donuts asserts that the AICPA lacks a sufficient "nexus" with the term CPA.

This is untrue for the simple fact that the AICPA is comprised of hundreds of thousands of CPAs. There is a 100-plus year connection between the AICPA and CPAs. The AICPA's founding established accountancy as a profession distinguished by rigorous educational requirements, high professional standards, a strict code of professional ethics, a licensing status and a commitment to serving the public interest. As GAC has made plainly clear, CPA is a term linked to a regulated profession and thus should be afforded additional safeguards for the public benefit. The AICPA is unaware of any other profession unrelated to accounting is generally known under the CPA acronym.



Additionally, the Applicant Guidebook<sup>9</sup> states that an application is eligible for a score of 3 points on criterion 2(a) if:

“The string matches the name of the community or is a well-known short-form or abbreviation of the community”

Further, the Evaluation Guidelines<sup>10</sup> further clarifies this point:

“The name may be, but does not need to be, the name of an organization dedicated to the community.”<sup>11</sup>

The Applicant Guidebook states that: a string could qualify for a score of 2 if it is a noun that the typical community member would naturally be called in the context. Naturally, the AICPA's members do not consider themselves as members of the “AICPA community”; they are, first and foremost, CPAs, and they would naturally be called or referred to as such in their professional context. The AICPA is the overarching organization that sets the criteria and standards for individuals and firms to achieve CPA accreditation.

Importantly,, the AICPA's remit goes beyond the United States: its members reside in 144 countries, and the AICPA has various Mutual Recognition Agreements in place with other national accounting bodies and organizations expressly referred to in our Application. The AICPA recognizes reciprocal membership if the applicant is a member of any of the following organizations: Australia - Institute of Chartered Accountants in Australia (ICAA); Canada - Chartered Professional Accountants Canada (CPA Canada); England and Wales - Institute of Chartered Accountants in England and Wales (ICAEW); Germany - Institut der Wirtschaftsprüfer in Deutschland e.V. (IDW); Hong Kong - Hong Kong Institute of Certified Public Accountants (HKICPA); Ireland - Chartered Accountants Ireland (CAI); Japan - Japanese Institute of Certified Public Accountants (JICPA); Mexico - Instituto Mexicano de Contadores Publicos (IMCP); New Zealand - New Zealand Institute of Chartered Accountants (NZICA); Scotland - Institute of Chartered Accountants of Scotland (ICAS); and South Africa - South African Institute of Chartered Accountants (SAICA).

Donuts claims that despite the AICPA's international reach and membership, it remains an organization tied solely to the United States. This argument does not hold weight in light of the extensive submissions and opinion work in relation to international accounting bodies, as well as the Mutual Recognition Agreements set forth above.

Version 2.0 of the Economist Intelligence Unit's Community Priority Evaluation Guidelines<sup>12</sup> define two key terms which are applicable in this area, specifically:

- “Name” of the community means the established name by which the community is commonly known by others. It may be, but does not need to be, the name of an organization dedicated to the community.

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<sup>9</sup> <http://newgtlds.icann.org/en/applicants/agb/guidebook-full-04jun12-en.pdf>

<sup>10</sup> <http://newgtlds.icann.org/en/applicants/cpe/guidelines-27sep13-en.pdf>

<sup>11</sup> <http://newgtlds.icann.org/en/applicants/cpe/guidelines-27sep13-en.pdf>, Criterion 2(a) Nexus

<sup>12</sup> <http://newgtlds.icann.org/en/applicants/cpe/guidelines-27sep13-en.pdf>

- “Identify” means that the applied for string closely describes the community or the community members, without over-reaching substantially beyond the community.

The community as defined within the application for the .CPA gTLD is related to accountancy professionals who have undertaken post-graduate education and continued professional development activities in order to accredit themselves as CPAs – through examinations more often than not written and scored by the AICPA. To this end, it is clear that members of the community will be known by the term “CPA” by those outside the community and that the term identifies those included within the well-defined community.

### ***Criterion 3: The AICPA has Established Strong Community-Based Eligibility Requirements***

Donuts asserts that the AICPA has not sufficiently defined Eligibility Requirements. This assertion does not square with the face of the Application or the developments subsequent to the AICPA’s submission. In fact, the AICPA proposed to only register .CPA domain names in its own name as a practical means of ensuring only those who should be eligible for a publicly-facing .CPA domain would be recipients. As we have stated in the Application, as well as in our June 12 Change Request letter to ICANN, this restriction was inspired for reasons of security and invoking public trust.

Nevertheless, Donuts’ concern (including those surrounding name selection, content and use) should be moot given the collaboration agreement signed between the AICPA and CPA Australia – the only two applicants representing the global CPA community – and the promise to work together to ensure that the recipients of the .CPA domain are legitimate members of the CPA community. This point is underscored by GAC in its Beijing Communiqué. As explained, the public at large and the AICPA’s membership, comprised of tens of thousands of CPAs, their firms, and local and international CPA organizations, are exactly the actors that the Beijing Communiqué is trying to protect. It goes without saying that also these companies and organizations would be eligible to use and then later, also register in their own names, domain names in the .CPA gTLD.

### *Enforcement Procedures*

Donuts asserts that the AICPA’s application offers little enforcement procedures.

As stated in the Application as well as in our June 12 Change Request letter to ICANN and the EIU, the fact that we are proposing to initially register domain names in the name of the AICPA allows for a streamlined enforcement procedures. In other words, a complex mechanism is unnecessary because upon a determination of ineligibility, the AICPA would be able to immediately address the issue through its control of the domain. Because the AICPA has opted for a domain name “licensing” model for issues of security and public trust, it is entitled, as the registrant of each domain name, to technically proceed with the suspension or termination of a domain name registration if, for instance, the licensee does no longer meet the requirements for being a CPA.

Lastly, Donuts asserts that the wording of the Application is written in such a manner as to allow the AICPA “to rewrite virtually anything it wants at any time”. This argument is specious. Donuts ignores the specific regulatory context in which the AICPA and its members operate and the AICPA must reserves the right to make changes to its policies based on applicable regulatory changes.

***Criterion 4: The Application Enjoys Overwhelming Support in the CPA Community***

Donuts asserts, without any citation to authority, that the Application (and by implication, the AICPA) lacks any meaningful documented community support. Of course, the community here is the community of CPAs – hundreds of thousands of which comprise the AICPA membership. Indeed, as explained in the letter submitted with the Application and signed by Mr Barry C. Melancon, President and CEO of the AICPA, who is duly elected by and speaks on behalf of its CPA membership.<sup>13</sup>

*CPAA Application*

Donuts claims that the application submitted by CPA Australia for the .CPA gTLD somehow impacts the AICPA’s scoring for the Application by virtue of an implied opposition by CPA Australia. In fact, quite the opposite is true: CPA Australia has submitted a letter of endorsement and support for AICPA’s Application. See Letter of Support of CPA Australia, dated Nov. 20, 2014, attached hereto as Annex 1. The letter describes the AICPA and CPA Australia’s close collaboration regarding the .CPA gTLD due to each organization’s close relationship with and interest in protecting the interest of the CPA community. Annex 1.

This not only proves CPA Australia’s support (and explicit non-opposition) of the TLD, but brings the total membership levels to reach the vast majority of global CPAs. Indeed, CPA Australia and AICPA are working collaboratively in respect of our respective applications as evidenced by an agreement between the two parties.

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<sup>13</sup> <http://www.AICPAustralia.com.au/~media/corporate/allfiles/document/about/cpa-australia-constitution-2014.pdf>, Section 44

## AICPA EVALUATION AGAINST CPE CRITERIA

The AICPA submits this self-evaluation of the CPE Criteria to consider in light of the Donuts Assessment.

### *Criterion 1 - Community Establishment*

#### *Delineation- 2/2 points*

The community as described in the Application is clearly delineated (in most case by the AICPA's own examinations), organized and pre-existing.

#### *Establishment- 2/2 points*

The community as described in the Application is of a considerable size and longevity, representing the vast majority of CPAs globally and having been in existence for over 125 years.

#### Total score 4/4 points

### *Criterion 2 - Nexus*

#### *Nexus- 3/3 points*

The string (.CPA) identified in the Application is a short-form abbreviation of the community of qualified, regulated professional accountants and their accounting firms by which members of such community would reasonably refer to themselves and accordingly by which members outside the community would refer to those inside it.

#### *Uniqueness 1/1 points*

The string (.CPA) identified in the Application has no significant meaning other than describing the specific global community of qualified, regulated professional accountants and their accounting firms. It closely describes the community without over-reaching substantially beyond the defined community of professional accountants who have been granted by way of education, examination and professional membership the designation of being CPAs. Furthermore, a member of the defined community would reasonably be referred to by the term CPA by those outside the community.

### *Criterion 3 - Registration Policies*

#### *Eligibility- 1/1*

The eligibility policies as defined in the application restrict eligibility to the community as defined as required by the evaluation criteria.

#### *Name Selection- 1/1*

The name selection policies as defined in the application restrict the name selection of second level registrations for eligible registrants based upon the community as defined as required by the evaluation criteria.

#### *Content and Use- 1/1*

The content and usage policies as defined in the application restrict the content and usage of second level registrations for eligible registrants based upon the defined community as required by the evaluation criteria.

*Enforcement- 1/1*

The enforcement measures as defined in the application enforce the well-defined eligibility, name selection and content and usage policies, and include investigation practices, takedown procedures and an appeal mechanism as required by the evaluation criteria.

*Criterion 4- Community Endorsement*

*Support- 2/2*

The applicant provides support from the highest authority as elected by the membership comprised of CPAs, as set forth in the application. Furthermore, support is provided by CPA Australia, a sister organization of the AICPA and fellow community applicant for the gTLD.

*Opposition- 2/2*

There has been no notable opposition via the CPE application portal against the application and just one note of stated opposition which was from a direct competitor for the .CPA string (Donuts), which for obvious competition based rationale will be discounted based upon the established evaluation criteria. The situation is analogous to objection against Tennis Australia's CPE application, for which the EIU scored a full 2/2 points, although it should be noted that more objection was provided for the Tennis Australia application.

*Universal Support*

While both the AICPA and CPA Australia have applied for the .CPA gTLD by way of community priority, the AICPA wishes to highlight the fact that CPA Australia has submitted a letter of support for AICPA's application<sup>14</sup> which speaks significantly to CPA Australia's support of the AICPA application and a desire to work closely together to leverage the .CPA TLD for the benefit of the global CPA community.

When taken together, the membership groups of both the AICPA and CPA Australia represent the vast majority of professional accountants globally who identify as CPAs the letter referenced above is evidence of the fact CPA Australia's CPAs may now be considered under the umbrella of the community as described in the AICPA's Application. It is with this evidence that we assert that our Application is undoubtedly entitled to full points under Criterion 2(a)- Nexus.

*Summary*

Given the above clarifications we believe that the applicant is eligible for a score of 16/16 in the Economist Intelligence Unit's Community Priority evaluation.

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<sup>14</sup> <https://www.icann.org/en/system/files/correspondence/awty-to-icann-eiu-l5may15-en.pdf>

# Annex 1

CPA Australia Ltd  
ABN 64 008 392 452  
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20 November 2014

ICANN  
12025 Waterfront Drive, Suite 300  
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USA

Dear Sir/Madam

**Letter of Support for AICPA's Application for the .CPA Community-Based gTLD**

We are sending you this Letter of Support for AICPA's community-based gTLD application for the .CPA gTLD in a dual capacity: first of all, CPA Australia Ltd. is one of the world's largest accounting bodies with a membership of more than 150,000 finance, accounting and business professionals in 121 countries across the globe. Secondly, CPA Australia Ltd. has applied itself for the .CPA extension as a Community-Based gTLD (Application ID: 1-1744-1971 with prioritization number 1.609) in the context of ICANN's New gTLD Program.

Following discussions with the American Institute of CPAs (AICPA), who has also applied for the .CPA gTLD as a community-based extension,<sup>1</sup> CPA Australia Ltd. has entered into an agreement with AICPA.

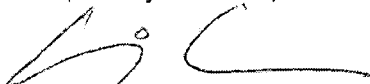
AICPA is the world's largest member association representing the accounting profession, with more than 400,000 members in 145 countries with a long-standing history of serving the public interest since 1887. By combining their forces and interests, AICPA and CPA Australia Ltd. will be able to serve accounting professionals worldwide with a unique, recognizable, safe and secure identifier on the Internet.

Under this agreement, the parties envisage a close collaboration in the future if ICANN would recognize the community status expressed in both applications, and award the .CPA gTLD to one of them.

In light of this, we call upon ICANN to recognize valid community interests in the .CPA gTLD from both applicants: due to its nature and close relationship with the CPA community, this gTLD invokes a very high degree of trust with consumers in general and Internet users in particular. When left to pure commercial exploitation without any oversight of those organizations that are setting standards for and represent CPAs on an international scale, there is a clear and imminent risk that this TLD will be the target for abuse and fraudulent behaviour.

Therefore, CPA Australia Ltd. hereby would like to express its strongest endorsement and support for AICPA's community-based application for the .CPA gTLD.

Respectfully submitted,



**Craig Laughton**  
General Counsel  
CPA Australia Ltd

<sup>1</sup> See <https://gtldresult.icann.org/application-result/applicationstatus/applicationdetails/208> (application ID Application ID: 1-1911-56672 with prioritization number 974).