



July 31, 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 Community Priority Evaluation Clarifying Questions dated 7 July 2015

To the ICANN Community Priority Evaluation Panel ("CPE Panel"):

I write on behalf of the American Institute of Certified Public Accountants ("AICPA") in response to the correspondence addressed to Clarifying Questions from the CPE Panel dated July 7, 2015 (the "Questions"). Thank you for the opportunity to clarify our responses to the Name Selection and Content and Use criteria under Criterion 3: Registration Policies of the Community Priority Evaluation Criteria in the Applicant Guidebook.

In summary, we intend to administer the .CPA gTLD registration policies in a manner consistent with the standards governing CPAs in the U.S. and elsewhere around the world. AICPA's community-based .CPA gTLD application reflects the fact that CPAs are a regulated profession, and that because those regulations may change from time to time, the criteria AICPA intends to use with the .CPA string may change in a corresponding fashion or vary from jurisdiction to jurisdiction. 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. Accordingly, 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 and in turn, the public.

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

Respectfully submitted,

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

Clarifying Question 1 (“CQ #1”):

The criterion for Name Selection under Criterion 3: Registration Policies specified in section 4.2.3 (Community Priority Evaluation Criteria) of the Applicant Guidebook specifies that credit is received when “Policies include name selection rules consistent with the articulated community-based purpose of the applied-for gTLD.” According to the application (response to question 20(e), emphasis added),

“The domain names to be registered by AICPA and, as the case may be, its Affiliates (that is, members and possibly third parties who perform services or offer products to the benefit of the Applicant’s members), will likely relate to the following:

- registered trademarks of AICPA;*
- names of the individual members of AICPA;*
- names of organizations associated with the Applicant ...”*

The Community Priority Evaluation panel would like to clarify whether the above outlined rules for name selection are effectively in place. The use of the phrase “will likely” is unclear in this regard.

Clarifying Question 2 (“CQ #2”):

The criterion for Content and Use under Criterion 3: Registration Policies specified in section 4.2.3 (Community Priority Evaluation Criteria) of the Applicant Guidebook specifies that credit is received when “Policies include rules for content and use consistent with the articulated community-based purpose of the applied-for gTLD.” According to the application (response to question 20(e), emphasis added),

“The Applicant will likely require that the content and use made by a registrant of a second-level domain name in the .cpa TLD clearly relates to the AICPA community, e.g. by way of

- providing information on the activities of the Applicant;*
- offering products and services to the members of the Applicant, some of which may be on favorable terms for its members.”*

The Community Priority Evaluation panel would like to clarify whether the above outlined rules for content and use are effectively in place. The use of the phrase “will likely” is unclear in this regard.

AICPA Response to Clarifying Questions 1 and 2:

Applicant confirms that the rules outlined above for name selection (CQ #1), and for content and use (CQ #2), are effectively in place. Those rules will be applied to selection of domain names and the content and use by a registrant should the .CPA gTLD be awarded to AICPA. As explained below in greater detail for each Clarifying Question, the use of the phrase “will likely” was intended to reflect the nature and purpose of the CPA community, particularly the different regulatory frameworks in which CPAs operate all over the world, which are subject to ongoing changes.

The domain name registration policies AICPA intends to implement should follow the evolution of relevant regulations and legal frameworks that apply in the “off-line” context. Therefore, we expect AICPA will review and amend its policies on a regular basis in order to accurately reflect the then-current CPA regulations in the U.S., and in other jurisdictions around the world. In that way, the AICPA will administer the .CPA gTLD in a manner that will best meet the expectations of the CPA community, that is predictable, and that will maintain the high degree of trust associated with the CPA profession in the U.S. and around the world.

Applicant commits to:

- implement the restrictions and requirements referred to above; and
- submit any material proposed changes, if any, to these requirements to ICANN for approval in accordance with ICANN’s processes prior to their implementation.

Specifically for name selection (CQ #1), it is important to note that the issue of the names of CPAs and CPA firm names is an important topic of discussion within AICPA and other national professional CPA organizations. Different rules and regulations have been put in place in different jurisdictions. For example, a White Paper issued by the AICPA Professional Ethics Executive Committee and National Association of State Boards of Accountancy (NASBA) in 2009 (see http://www.aicpa.org/interestareas/professionalethics/resources/tools/downloadabledocuments/final_peec_nasba_cpa_firmnamepaper.pdf) shows the diversity in, and complexity of, naming issues in various states in the U.S., and those same issues multiply when foreign territories and regulations are considered.

For content and use (CQ #2), AICPA intends to manage the .CPA gTLD in a manner consistent with regulation of CPA activities in the U.S. and around the world. As it does already in the real world, AICPA will work with regulatory bodies and its partner organizations in other countries to promote consistency and ensure that content and use of domain names under the .CPA string comply with the expectations of the CPA community and its clients. For example, the AICPA has specific rules governing the conduct of its professionals that illustrate appropriate content and use, such as the AICPA Code of Professional Conduct (<http://www.aicpa.org/research/standards/codeofconduct/Pages/default.aspx>); the guidance provided by the AICPA Professional Ethics Division (<http://www.aicpa.org/interestareas/professionalethics/Pages/professionalethics.aspx>); and the AICPA’s Guide to Independence (<http://www.aicpa.org/interestareas/professionalethics/resources/tools/downloadabledocuments/plain%20english%20guide.pdf>).

In short, the AICPA’s rules outlined in the Clarifying Questions for name selection (CQ #1), and for content and use (CQ #2) are designed to fit the nature and purpose of the CPA community, which is governed by regulations and rules that are expect to vary over time and geography. The AICPA is the one organization worldwide that is best suited to adjust its implementation rules to most accurately and fairly reflect the CPA community in the U.S. and elsewhere around the world.