



September 18, 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):
Reconsideration Request dated 18 September 2015**

Dear Sir/Madam,

I am Alfonso Olaiz, MBA, Strategy Manager with the AICPA. My responsibilities include supporting the AICPA's strategic planning and reporting process (including assessing member-counts), leading the preparation of the business environmental assessment and assisting with other strategic internal projects. I write in support of the AICPA's Reconsideration Request, filed September 18, 2015 and to clarify factual errors regarding the number of CPAs in the US that were cited in ICANN's Community Priority Evaluation Report for the AICPA's application for the .CPA gTLD.

For background, in the US, a CPA license can only be granted by a State Board of Accountancy. As of 2015, there are 55 US jurisdictions with State Boards granting licenses. Each State Board operates independently, and the information that each organization publishes about the number of new and active CPA licenses varies from jurisdiction to jurisdiction.

At a national level, the National Association of State Boards of Accountancy ("NASBA"), which works with the State Boards but is an independent organization, publishes information on the total number of active CPA licenses in the US. It tabulates the nationwide count of CPAs by aggregating information submitted by individual participating State Boards. That is, NASBA simply adds the number of licenses reported to them by each State Board, without removing duplications or adjusting for license-holders across multiple jurisdictions. The result is an inaccurate headcount of active, practicing CPAs in the US.

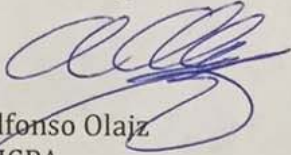
The inaccuracy results from the fact that in the US, in order to provide services across state lines, it is common for CPAs to hold licenses in multiple jurisdictions. Therefore, the number of active licenses reported by each State Board to NASBA, without correction, substantially overstates the number of CPAs in the US – but would be accurate as to the *number of CPA licenses*. For example, many CPAs in the New York area hold licenses in New York, New Jersey and Connecticut. Despite recent mobility

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legislation currently enacted in 52 jurisdictions, which allows a CPA with one single license to operate across state lines, many CPAs still maintain multiple active licenses.

In ICANN's Community Priority Evaluation Report for the AICPA's application for the .CPA gTLD, ICANN cited to NASBA for support that there are 650,000 CPAs in the US. For the reasons stated above, this number is inaccurate and is instead better viewed as the number of CPA licenses in the US. Based on information available to AICPA on the total number of active CPA licenses, as well as proprietary AICPA research on the prevalence of multiple licenses held by an individual CPA, AICPA's best estimate on the total number of active CPAs in the US is 550,000, as of 2014.

Respectfully submitted,



Alfonso Olajz
AICPA