



To Whom It May Concern:

We, the Internet Corporation for Assigned Names and Numbers (ICANN), hereby confirm the following:

We are a Non-Profit Public Benefit 501 (c)(3) Corporation organized under the laws of California with our principal place of business being located at 12025 Waterfront Drive Suite 300, Los Angeles, CA 90094.

We are a tax resident of the United States of America (USA) in accordance with the provisions of Article 4 of the Double Taxation Avoidance Agreement between India and USA (treaty) for corporate tax purposes and entitled to claim the benefits of the treaty.

We do not and will not have any 'Permanent Establishment' in India as envisaged under the provisions of the treaty, during the period of 1 January 2017 to 31 December 2017.

We are not subject to any limitation contained in any Limitation of Benefits Article, if any, under the treaty.

We are the beneficial owner of the amounts received/ receivable under the relevant agreement/ contract, pursuant to which, payments are made to us.

We hereby confirm that we do not and will not have a place of effective management at any time during the period of 1 January 2017 to 31 December 2017 in India, and none of the key management and commercial decisions for the conduct of business in substance are/or will be made in India.

We hereby certify that declarations made above are true and bona fide. If in the future, a Permanent Establishment is constituted in India either on account of the above assignment or otherwise, or if there is change in the above residential status, we will promptly clarify this letter.

Yours sincerely,

Xavier Calvez,
ICANN SVP CFO