



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 principle place of business being located at 12025 Waterfront Drive Suite 300, Los Angeles, CA 90094.

We are tax resident of 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 are entitled to claim the benefits of the treaty.

We do/will not have any 'Permanent Establishment' in India as envisaged under the provisions of the treaty, during the period 1 January 2020 to 31 December 2020, and none of the key management and commercial decisions for the conduct of business are/will be made in India.

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 pursuant to which, payments are made to us.

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

Yours sincerely,

A handwritten signature in blue ink, appearing to read "Xavier Calvez", is written over a light blue horizontal line.

Xavier Calvez,  
ICANN SVP CFO