

ADMINISTRATIVE PANEL DECISION

KPMG International Cooperative v. Dibu Martinez

Case No. D2023-2156

1. The Parties

The Complainant is KPMG International Cooperative, Netherlands (Kingdom of the), represented by Taylor Wessing LLP, United Kingdom.

The Respondent is Dibu Martinez, Israel.

2. The Domain Name and Registrar

The disputed domain name <kpmg-auditors.com> is registered with PDR Ltd. d/b/a PublicDomainRegistry.com (the "Registrar").

3. Procedural History

The Complaint was filed with the WIPO Arbitration and Mediation Center (the "Center") on May 16, 2023. On May 17, 2023, the Center transmitted by email to the Registrar a request for registrar verification in connection with the disputed domain name. On May 18, 2023, the Registrar transmitted by email to the Center its verification response confirming that the Respondent is listed as the registrant and providing the contact details.

The Center verified that the Complaint satisfied the formal requirements of the Uniform Domain Name Dispute Resolution Policy (the "Policy" or "UDRP"), the Rules for Uniform Domain Name Dispute Resolution Policy (the "Rules"), and the WIPO Supplemental Rules for Uniform Domain Name Dispute Resolution Policy (the "Supplemental Rules").

In accordance with the Rules, paragraphs 2 and 4, the Center formally notified the Respondent of the Complaint, and the proceedings commenced on May 23, 2023. In accordance with the Rules, paragraph 5, the due date for Response was June 12, 2023. The Respondent did not submit any response. Accordingly, the Center notified the Respondent's default on June 26, 2023.

The Center appointed Eva Fiammenghi as the sole panelist in this matter on July 26, 2023. The Panel finds that it was properly constituted. The Panel has submitted the Statement of Acceptance and Declaration of Impartiality and Independence, as required by the Center to ensure compliance with the Rules, paragraph 7.

4. Factual Background

The Complainant is one of the world's leading providers of audit, tax and advisory services. Those services are provided by the KPMG member firms under the trademark KPMG. Member firms of the KPMG network of independent firms are affiliated with the Complainant. The KPMG member firms operate in approximately 143 countries, with more than 265,000 employees.

The Complainant owns over 480 trademark registrations containing the expression KPMG throughout the world. These include United States ("US") trademark registration number 2339547 and European Union Trademark ("EUTM") registration number 1011220 for the word mark KPMG, covering auditing, taxation services and advisory services in classes 35 and 36 (among other goods and services), (respectively) July 3, 1997 and December 3, 1998. These also include EUTM registration number 1179662 for the figurative mark KPMG, covering auditing, taxation services and advisory services in classes 35 and 36 (among other goods and services), filed on May 20, 1999.

The disputed domain name was registered on February 4, 2023. It does not resolve to a valid website, but it has been used to create email address impersonating the Complainant's employee to contact the Complainant's clients, with fraudulent and criminal purposes.

5. Parties' Contentions

A. Complainant

The Complainant argues that the disputed domain name is confusingly similar to the Complainant's trademark KPMG.

The disputed domain name incorporates the KPMG trademark in its entirety, adding the term "auditors".

Therefore, the dispute domain name includes not only the Complainant's trademark KPMG but also a term "auditors" that refers to the financial services it offers.

The Respondent has no rights or legitimate interests in the disputed domain name.

The Respondent is not affiliated with the Complainant and there is no evidence to suggest that the Respondent has registered the disputed domain name to advance legitimate interests. The Complainant has never licensed or otherwise permitted the Respondent to use its trademark or to register any domain name including its trademark.

The Complainant further argues that the disputed domain name was registered and is being used in bad faith, within the meaning of paragraph 4(b)(iv) of the Policy.

The Complainant alleges that since a few days after the disputed domain name was registered, the Respondent has been using email addresses connected to the disputed domain name to contact Complainant's client.

The Respondent contacting the Complainant's client provided it bank details in Hong Kong, China requested the transfer of USD 384,785.00.

The Complainant contends that the Respondent's fraudulent email look like legitimate emails usually sent from the Complainant.

In fact, its client received an email purporting to be from one of the employees (using the email address "[...]@kpmg-auditors.com").

Said email is to be considered as a fraudulent email scam.

The Complainant demonstrates how the email addresses connected to the disputed domain name had the sole purpose of misleading the recipient into redirecting payments meant for the Complainant to an unauthorized bank account under the Respondent's control.

The Complainant requests that the disputed domain name be transferred to it.

B. Respondent

The Respondent did not reply to the Complainant's contentions.

6. Discussion and Findings

Under paragraph 4(a) of the Policy, to succeed the Complainant must prove that:

- (i) the disputed domain name is identical or confusingly similar to a trademark or service mark in which the Complainant has rights; and
- (ii) the Respondent has no rights or legitimate interests in respect of the disputed domain name; and
- (iii) the disputed domain name was registered and is being used in bad faith.

These elements are discussed in turn below. In considering these elements, paragraph 15(a) of the Rules provides that the Panel shall decide the Complaint on the basis of statements and documents submitted and in accordance with the Policy, the Rules and any other rules or principles of law that the Panel deems applicable.

A. Identical or Confusingly Similar

The Complainant has shown it owns trademark rights in the KPMG trademark.

The disputed domain name <kpmg-auditors.com> is confusingly similar to the Complainant's trademark KPMG. The addition of the term "auditors" does not prevent finding a confusing similarity between the disputed domain name and the Complainant's trademark.

Therefore, the disputed domain name reproduces the trademark KPMG in its entirety and combines it with the term "auditors".

In view of the above, the Panel finds that the disputed domain name registered by the Respondent is confusingly similar to the Complainant's trademarks, in which the Complainant has demonstrated, to the satisfaction of the Panel, that it has rights for several years.

The first element of the Policy has, therefore, been met.

B. Rights or Legitimate Interests

According to the Policy, paragraph 4(a)(ii), the Complainant has to demonstrate that the Respondent has no rights or legitimate interests in the disputed domain name.

While the overall burden of proof in UDRP proceedings is on the complainant, previous UDRP panels have recognized that proving a respondent's lack of rights or lack of legitimate interests in a domain name may result in the often-impossible task of "proving a negative". As such, where a complainant makes out a *prima facie* case that the respondent lacks rights or lacks legitimate interests in the use of the domain name similar

or identical to the complainant's trademarks, the burden of production shifts to the respondent to come forward with relevant evidence demonstrating its rights or legitimate interests in the domain name. If the respondent fails to come forward with such relevant evidence, the complainant is deemed to have satisfied the second element.

Noting the composition of the disputed domain name, the Panel finds that the added term "auditors" to the Complainant's trademark devoid of distinctiveness in the given circumstances. Far from lessening a likelihood of confusion with Complainant's trademark, the presence of this term only reinforces to the Panel the similarity between the disputed domain name and the trademark, as it is closely related to the field of business of Complainant. In this case, the Respondent is not in any way affiliated with the Complainant, nor has the Complainant authorized or licensed the Respondent to use its trademarks, or to seek registration of any domain name incorporating said trademarks.

The Complainant contends that there is no relationship with the Respondent that gives rise to any license, permit, or other rights to which the Respondent could enjoy such use of any domain name incorporating the Complainant's trademarks.

Moreover, the Panel finds no evidence that the Respondent has used or has undertaken any demonstrable preparations to use the disputed domain name in connection with a *bona fide* offering its goods or services.

Likewise, no evidence has been adduced that the Respondent has commonly been known by the disputed domain name; nor, for the reasons mentioned above, is the Respondent making a legitimate noncommercial or fair use of the disputed domain name.

The Panel finds that the Complainant has established that the Respondent has no rights or legitimate interests in the disputed domain name. The Panel therefore finds that the Complaint fulfills the second element of paragraph 4(a) of the Policy.

C. Registered and Used in Bad Faith

Under paragraph 4(a)(iii) of the Policy, the Complainant must show that the Respondent registered and is using the disputed domain name in bad faith. A non-exhaustive list of factors constituting bad faith registration and use is set out in paragraph 4(b) of the Policy.

The Panel considers that the disputed domain name is confusingly similar to KPMG trademark.

Moreover, the Respondent registered and then used the disputed domain name to perpetrate an email scam or phishing scheme.

The Complainant asserted and provided evidence that the Respondent used the disputed domain name in connection with email addresses in order to impersonate the Complainant and fraudulently induce the Complainant's clients to make a payment to an account that was not the Complainant's account.

The Respondent has not contested the Complainant's allegations.

The Respondent's use of the disputed domain name as part of an email address to send out a fraudulent email to one of the Complainant's clients also falls under the concept of use of a domain name in bad faith pursuant to 4(b) of the Policy.

It has been long established under the UDRP that the concept of use is not confined to the use of a domain name in connection with website content displayed at a disputed domain name. See, for example, *B & H Foto & Electronics Corp. v. Whois Privacy Protection Service, Inc. / Jackie Upton*, WIPO Case No. [D2010-0841](#).

Such use of a domain name, although not one of the non-exhaustive examples of bad faith registration and

use of a domain name set out in paragraph 4(b) of the Policy, clearly falls under the concept of use of a domain name in bad faith.

The use of a confusingly similar, deceptive domain name for an email scam has previously been found by UDRP panels to be sufficient to establish that a domain name has been registered and is being used in bad faith.

The Panel therefore accepts these allegations as undisputed facts and concludes that the Respondent registered and was using the disputed domain name in bad faith.

For these reasons, the Panel holds that the Complainant has met its burden of showing that the Respondent registered and is using the disputed domain name in bad faith under paragraph 4(a)(iii) of the Policy. The third element of the Policy has, therefore, been met.

7. Decision

For the foregoing reasons, in accordance with paragraphs 4(i) of the Policy and 15 of the Rules, the Panel orders that the disputed domain name <kpmg-auditors.com> be transferred to the Complainant.

/Eva Fiammenghi/

Eva Fiammenghi

Sole Panelist

Date: August 9, 2023