

ADMINISTRATIVE PANEL DECISION

Stichting BDO v. Rojk koo Thiel

Case No. D2023-3100

1. The Parties

The Complainant is Stichting BDO, Netherlands represented by McDermott Will & Emery LLP, United States of America (“United States” or “US”).

The Respondent is Rojk koo Thiel, United States.

2. The Domain Name and Registrar

The disputed domain name <bdo-subsiidiaries.com> is registered with NameCheap, Inc. (the “Registrar”).

3. Procedural History

The Complaint was filed with the WIPO Arbitration and Mediation Center (the “Center”) on July 19, 2023. On July 19, 2023, the Center transmitted by email to the Registrar a request for registrar verification in connection with the disputed domain name. On July 19, 2023, the Registrar transmitted by email to the Center its verification response disclosing registrant and contact information for the disputed domain name which differed from the named Respondent (Redacted for Privacy, Privacy service provided by Withheld for Privacy ehf) and contact information in the Complaint. The Center sent an email communication to the Complainant on July 23, 2023, providing the registrant and contact information disclosed by the Registrar, and inviting the Complainant to submit an amendment to the Complaint. The Complainant filed an amended Complaint on July 27, 2023.

The Center verified that the Complaint together with the amended 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 August 1, 2023. In accordance with the Rules, paragraph 5, the due date for Response was August 21, 2023. The Respondent did not submit any response. Accordingly, the Center notified the Respondent’s default on August 24, 2023.

The Center appointed Clive Duncan Thorne as the sole panelist in this matter on August 31, 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 states that it is part of the BDO Network which is an internationally renowned network of public accounting firms that dates back to 1963. It currently has over 111,300 global employees in more than 1,800 offices in 164 countries around the world including the United States, Europe, Africa, Middle East, North and South America and Asia.

The mark BDO has been used for nearly 60 years and has acquired and developed considerable goodwill and fame in connection with a wide range of services within the financial services industry including audit, tax, and advisory services across sectors such as banking, capital markets, insurance, and asset management.

The Complainant and members of the BDO Network have been consistently ranked amongst the top accounting firms in the United States and in the world, with over USD 2.4 billion in revenue in the United States alone and over USD 12.8 billion in combined global revenue.

The Complainant is the proprietor of over 350 trade mark registrations and applications in 175 territories for various BDO marks including the following US trade mark registrations:

BDO	No. 4,854,142	Classes 9, 16, 35, 36, 41 and 42	Registered November 17, 2015
BDO and design	No. 2,699,812	Classes 9, 16, 35, 36, 41 and 42	Registered March 25, 2003
PEOPLE WHO KNOW, KNOW BDO	No. 4,748,152	Classes 35, 42 and 45	Registered June 2, 2015

The Complainant maintains that it has developed a substantial goodwill in the name BDO, in the BDO trade marks as well as in its official domain name <bdo.com> which it registered on February 28, 1995 as can be seen from the true copy of the Whois record for <bdo.com> which the Complainant has annexed at Annex E. The Complainant also owns and operates using the domain name <bdointernational.com> and numerous other domain names including;

<bdo.com.au> (Australia), <bdo.at> (Austria), <bdo.be> (Belgium), <bdo.ca> (Canada), <bdo.fr> (France), <bdo.de> (Germany), <bdo.com.hk> (Hong Kong, China), <bdo.co.il> (Israel), <bdo.it> (Italy), <bdo.ma> (Morocco), <bdo.ch> (Switzerland) and <bdo.co.uk> (United Kingdom).

The Complainant relies upon the Internet as a forum to promote and disseminate information regarding the services it offers under the BDO marks including, but not limited to, accounting, taxation, consulting and advice and other professional services. The Complainant owns and operates a website at <bdo.com> where Internet users can find detailed information about the services offered by the Complainant and its global network under the BDO trade marks. The Complainant has exhibited as Annex F sample printouts from its website and social media demonstrating its use of the BDO trade marks.

The Complainant maintains that the BDO marks are continually recognized as a leading global brand. For example, for 2023 the Complainant was ranked by *Vault.com*, a source for employer and university rankings for in-demand candidates, as best accounting firm to work for. It has been named as a National Best & Brightest Company to work for by the *National Association for Business Resources*. It ranks in the Top 75 Companies for Executive Women and Top 100 for Working Parents by *Seramount*. Evidence of these awards is set out in Annex F.

As a result of this extensive use and promotion of the BDO trade marks they have become distinctive and famous globally and were registered and enjoyed such distinctiveness and fame well before the date of registration of the disputed domain name on June 19, 2023. This date is more than 20 years after the Complainant's first registration of the BDO mark in the United States.

The Complainant stresses that the value and integrity of the BDO trade mark used in connection with financial services is vital to the success, integrity, and protection of its business. Accordingly, it devotes significant resources to protecting its BDO trade marks and brand in forums such as this administrative proceeding.

The Complainant notes that the Respondent registered the disputed domain name using a privacy protection service provided by Withheld for Privacy ehf as shown in Annex A. Redacted evidence set out at Annex O shows that the Respondent has used the disputed domain name to pose as the Complainant by soliciting an invoice payment from a client of the Complainant.

In the absence of a Response, the Panel finds the above evidence adduced by the Complainant to be true.

5. Parties' Contentions

A. Complainant

The Complainant submits;

- i. the disputed domain name is nearly identical and confusingly similar to the Complainant's trade mark BDO in which it has prior rights.
- ii. on the evidence adduced by the Complainant, the Respondent has no rights or legitimate interests in the disputed domain name;
- iii. the evidence adduced by the Complainant shows that at the date of registration of the disputed domain name the Respondent had constructive notice of the Complainant's trade mark rights in BDO in the United States and worldwide. The evidence also shows that the Respondent's use of the disputed domain name constituted bad faith.

B. Respondent

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

6. Discussion and Findings

A. Identical or Confusingly Similar

The disputed domain name consists of the trade mark BDO in its entirety as owned and registered by the Complainant paired with a hyphen and the word "subsidiaries". The addition of the word "subsidiaries" along with a hyphen, does not, in the Panel's view, prevent a finding of confusing similarity, as the Complainant's trade mark is recognizable within the disputed domain name.

The Complainant rightly points out that, on the basis of established authority, the use of the generic Top-Level Domain ".com" is without legal significance in this case and can be disregarded for the purpose of assessing confusing similarity.

The Panel agrees with these submissions; that the disputed domain name is confusingly similar to the Complainant's prior BDO mark.

Accordingly, the Panel finds that the trade mark BDO in which the Complainant has rights and the disputed domain name are confusingly similar within paragraph 4(a)(i) of the Policy.

B. Rights or Legitimate Interests

The Complainant relies upon paragraph 4(c) of the Policy to the effect that a Respondent is able to demonstrate a legitimate interest in respect of a disputed domain name by proving;

i. that before notice of the dispute, it had made demonstrable preparations to use the domain name in connection with a *bona fide* offering of goods or services;

ii. it is commonly known by the domain name;

iii. it is making a legitimate noncommercial or fair use in respect of the domain name, without intent for commercial gain to misleadingly divert consumers or to tarnish the trade mark or service mark at issue.

The Complainant submits that the Respondent is unable to demonstrate any of these criteria and therefore has no rights or legitimate interests in respect of the domain name.

The Complainant points out;

i. the BDO trade mark is not a generic or descriptive term in which the Respondent may have an interest. The BDO marks are distinctive of the Complainant and globally recognized as such.

ii. there is no evidence that the Respondent is affiliated with, nor has it been licensed or permitted to use the Complainant's marks BDO.

iii. the Respondent, according to the Center's Notice of Registrant Information, is identified as Rojk Koo Thiel. There is no evidence that he is commonly known by the disputed domain name.

iv. the Respondent is not making a legitimate, noncommercial fair use of the disputed domain name. The evidence set out in Annex L shows that the disputed domain name resolves to a page that appears to be parked/hosted by the Registrar, which displays sponsored click-through links.

Moreover, the evidence set out at Annex O (referred to in section 4 above) shows that the Respondent is not using the disputed domain name to host a legitimate website but is using it to pose as the Complainant and to perpetrate a financial fraud / phishing scam by soliciting an invoice payment from the Complainant's client.

The Panel lastly notes that the nature of the disputed domain name carries a risk of implied affiliation. Complainant submits that the use of the word "subsidiaries" is seemingly a reference to the Complainant's business subsidiaries. The Panel is of the opinion that Internet users are "very likely" to be confused as to whether an association exists between the domain name and the Complainant, trading using the mark BDO, or its subsidiaries.

On the basis of this evidence and in the absence of a Response, the Panel finds that the Respondent is not making a legitimate, noncommercial or fair use of the disputed domain name. It follows that the Respondent has no rights or legitimate interests in respect of the disputed domain name within paragraph 4(a)(ii) of the Policy.

C. Registered and Used in Bad Faith

The Complainant submits that based on the evidence of the Complainant's worldwide trading and reputation under the BDO marks and their "ubiquitous presence" on the Internet, the Respondent would have been aware of the Complainant's trade mark rights prior to registration of the disputed domain name. Moreover, the fact that there is no evidence that the Respondent has used the disputed domain name for any legitimate purpose is *prima facie* evidence of bad faith registration and use. The Panel agrees with these submissions and finds that the disputed domain name was registered in bad faith.

“Most importantly” the Complainant relies upon the Respondent’s use of the disputed domain name (evidence of which is set out in Annex O) to create a corresponding email address and to use such email address to pose as the Complainant and to perpetrate a financial fraud/phishing scam domain name constitutes clear evidence of bad faith within paragraph 4(b)iv) of the Policy. The Panel agrees with this submission.

On the evidence adduced by the Complainant and in the absence of a Response, the Panel finds that the disputed domain name was registered and used in bad faith within paragraph 4(a)(iii) of the Policy.

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 <bdo-subsiaries.com> be transferred to the Complainant.

/Clive Duncan Thorne/

Clive Duncan Thorne

Sole Panelist

Date: September 10, 2023