

## **ADMINISTRATIVE PANEL DECISION**

Stichting BDO v. Yuci Ma

Case No. D2023-4371

### **1. The Parties**

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

The Respondent is Yuci Ma, Canada.

### **2. The Domain Name and Registrar**

The disputed domain name <bdocpa.com> is registered with Squarespace Domains LLC (the “Registrar”).

### **3. Procedural History**

The Complaint was filed with the WIPO Arbitration and Mediation Center (the “Center”) on October 21, 2023. On October 23, 2023, the Center transmitted by email to the Registrar a request for registrar verification in connection with the disputed domain name. On October 23, 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 (Unidentified) and contact information in the Complaint. The Center sent an email communication to the Complainant on October 24, 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 October 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 October 30, 2023. In accordance with the Rules, paragraph 5, the due date for Response was November 19, 2023.

On November 3, 2023, the Center received an email from the Respondent. On November 8, 2023, the Center received an unrequested Additional Submission from the Complainant.

The Response was filed with the Center on November 19, 2023.

The Center appointed Warwick A. Rothnie as the sole panelist in this matter on November 30, 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 a member of an international network of firms providing accounting, taxation, consulting and other advisory services under the name BDO.

The Complainant began operating under BDO in 1963. The Complainant's network now has over 97,000 employees in 1,700 offices located in 164 countries around the world. According to the Complaint, members of the Complainant's network have been "consistently" ranked amongst the top accounting firms in the United States and around the world. The United States affiliate, BDO USA PC, has revenues of USD 2.4 billion. The combined revenues of the global network exceed USD 13 billion.

The Complainant registered the domain name <bdo.com> in February 1995 and it has a website at "www.bdo.com". In addition, the Complainant and its affiliates also have numerous other domain name registrations for, or based on, "bdo", and corresponding websites such as "www.bdointernational.com" and in country code Top-Level Domains such as "www.bdo.com.au" and "www.bdo.ca".

The Complaint includes evidence that the Complainant and its affiliates have received numerous awards and accolades.

According to the Complaint, the Complainant holds over 350 registered trademarks around the world. The Complaint includes evidence in particular of:

- (a) United States Registered Trademark No 4,854,142, for BDO, which was registered in the Principal Register on November 17, 2015, for a wide range of services in International Classes 9, 16, 25, 36, 41, 42, and 45; and
- (b) United States Registered Trademark No. 2,699,812, for BDO and lazy "L" device, which was registered in the Principal Register on March 25, 2003, in respect of a similarly wide range of goods and services in International Classes 9, 16, 35, 36, 41, and 42.

The disputed domain name was registered on July 21, 2022. When the Complaint was filed, it resolved to an website page which read "Under Construction. Please check back for an update soon."

According to the Response, the Respondent is the owner of a retail-arbitrage company which sources limited edition collectibles for customers around the world. Also according to the Response, the Respondent is using, or proposes to use, the disputed domain name as a "catchall email".

On September 7, 2023, Squarespace acquired the domain name registration business of Google including the domains and customers hosted by Google on Google Domains.<sup>1</sup>

Following official notification of the Complaint, on November 3, 2023, the Respondent sent an email to the Center stating that the Respondent bought the disputed domain name for a "catchall" and later as a testing tool for domain transfer from Google to Squarespace, but was willing to transfer the disputed domain name to the Complainant for USD 20,000.

---

<sup>1</sup> <https://support.squarespace.com/hc/en-us/articles/17131164996365-About-the-Google-Domains-migration-to-Squarespace>

## 5. Discussion and Findings

Paragraph 4(a) of the Policy provides that in order to divest the Respondent of the disputed domain name, the Complainant must demonstrate each of the following:

- (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 has been registered and is being used in bad faith.

Paragraph 15(a) of the Rules directs the Panel to decide the Complaint on the basis of the statements and documents submitted and in accordance with the Policy, these Rules and any rules and principles of law that it deems applicable.

### A. Supplemental Filing

As the Complainant's supplemental filing relates to something which occurred after the Complaint was filed – the Respondent's email to the Center on November 3, 2023 – it is appropriate to admit it into the record in the exercise of the Panel's discretionary powers under paragraph 10 of the Rules.

Mindful of the Panel's obligation to ensure that the parties are treated equally and given a fair opportunity to present their respective cases, the Panel notes that the Respondent has addressed the Complainant's supplemental filing in the Response. Accordingly, there is no need to make further provision for answering material.

### B. Identical or Confusingly Similar

The first element that the Complainant must establish is that the disputed domain name is identical with, or confusingly similar to, the Complainant's trademark rights.

There are two parts to this inquiry: the Complainant must demonstrate that it has rights in a trademark at the date the Complaint was filed and, if so, the disputed domain name must be shown to be identical or confusingly similar to the trademark.

The Complainant has proven ownership of at least the registered trademarks for BDO and BDO and lazy "L" device identified in section 4.

It is well accepted that the first element functions primarily as a standing requirement. The standing (or threshold) test for confusing similarity involves a reasoned but relatively straightforward comparison between the Complainant's trademark and the disputed domain name. WIPO Overview of WIPO Panel Views on Selected UDRP Questions, Third Edition, ("[WIPO Overview 3.0](#)"), section 1.7. It typically simply requires a visual and aural comparison of the disputed domain name to the proven trademarks.

In undertaking that comparison, it is permissible in the present circumstances to disregard the generic Top - Level Domain ("gTLD") component as a functional aspect of the domain name system. [WIPO Overview 3.0](#), section 1.11.

It is also usual to disregard the design elements of a trademark under the first element as such elements are generally incapable of representation in a domain name. Where the textual elements have been disclaimed in the registration or cannot fairly be described as an essential or important element of the trademark, however, different considerations may arise. See for example, [WIPO Overview 3.0](#), section 1.10. The figurative element of the Complainant's trademark is not so dominating that the verbal element cannot be considered an essential or important part of the trademark in this case. Accordingly, it is appropriate to apply the usual rule.

Disregarding the “.com” gTLD and the lazy “L” device of the Complainant’s second registered trademark, the disputed domain name consists of the Complainant’s registered trademark and the term “cpa”. As this requirement under the Policy is essentially a standing requirement, the addition of this term does not preclude a finding of confusing similarity. See [WIPO Overview 3.0](#), section 1.8. Apart from anything else, the Complainant’s trademark remains visually and aurally recognisable within the disputed domain name.

Accordingly, the Panel finds that the Complainant has established that the disputed domain name is confusingly similar to the Complainant’s trademark and the requirement under the first limb of the Policy is satisfied.

### **C. Rights or Legitimate Interests**

The second requirement the Complainant must prove is that the Respondent has no rights or legitimate interests in the disputed domain name.

Paragraph 4(c) of the Policy provides that the following circumstances can be situations in which the Respondent has rights or legitimate interests in a disputed domain name:

- (i) before any notice to [the Respondent] of the dispute, [the Respondent’s] use of, or demonstrable preparations to use, the [disputed] domain name or a name corresponding to the [disputed] domain name in connection with a *bona fide* offering of goods or services; or
- (ii) [the Respondent] (as an individual, business, or other organization) has been commonly known by the [disputed] domain name, even if [the Respondent] has acquired no trademark or service mark rights; or
- (iii) [the Respondent] is making a legitimate noncommercial or fair use of the [disputed] domain name, without intent for commercial gain to misleadingly divert consumers or to tarnish the trademark or service mark at issue.

These are illustrative only and are not an exhaustive listing of the situations in which a respondent can show rights or legitimate interests in a domain name.

Although the overall burden of proof in UDRP proceedings is on the complainant, panels have recognized that proving a respondent lacks rights or legitimate interests in a domain name may result in the difficult task of “proving a negative”, requiring information that is often primarily within the knowledge or control of the respondent. As such, where a complainant makes out a *prima facie* case that the respondent lacks rights or legitimate interests, the burden of production on this element shifts to the respondent to come forward with relevant evidence demonstrating rights or legitimate interests in the domain name (although the burden of proof always remains on the complainant). If the respondent fails to come forward with such relevant evidence, the complainant is deemed to have satisfied the second element. [WIPO Overview 3.0](#), section 2.1.

In the present case, the Respondent registered the disputed domain name after the Complainant began using its trademark and also after the Complainant had registered its trademark.

The Complainant states that it has not authorised the Respondent to use the disputed domain name. Nor is the Respondent affiliated with it.

The disputed domain name is not derived from the Respondent’s name. Nor is there any suggestion of some other name by which the Respondent is commonly known from which the disputed domain name could be derived. From the available record, the Respondent does not appear to hold any trademarks for the disputed domain name.

The Respondent does not contest these matters.

Bearing in mind that the disputed domain name resolves to an “Under Construction” page and there is no publicly apparent use of the disputed domain name, the matters set out above are typically sufficient to raise the required *prima facie* case.

In response, the Respondent denies that he or she had any knowledge of the Complainant and its trademark when registering the disputed domain name. Instead, the Respondent says his or her interest is in the disputed domain name itself for its technical utility.

According to the Response, the Respondent’s retail arbitrage e-commerce business significantly depends on different ways of utilizing catchall emails as part of a core business strategy. The Respondent defines a catchall email as an address designed to catch any emails that are sent to an incorrect email address within a domain. The Respondent says that the disputed domain name is used as platform for testing and ensuring the efficacy of catchall email services. The Respondent says that there is no overlap in the commercial space or potential for customer confusion arising from this use. The Respondent contends therefore that this is a good faith business use.

The Respondent also says that, as the Respondent will need to transfer other domain names the Respondent holds from Google to Squarespace, the Respondent is also using the disputed domain name as a test case to ensure that the transfer of other domains will proceed without issue.

There are numerous problems with the Respondent’s explanations.

One problem is that the Respondent has not provided any evidence to support his or her claim to be conducting a retail arbitrage e-commerce business sourcing collectibles or engaging in any other activity.

Following on from that and accepting the Respondent’s definition of a catchall email for the purposes of this proceeding, a second problem is that misdirected emails that are intended to be caught must be directed to some email address within the domain “@bdocpa.com”. There is no evidence before the Panel of any emails to any address at the domain “@bdocpa.com”. Nor is there any evidence of any advertising or promotional activity through which potential vendors or customers of the Respondent’s claimed retail arbitrage e-commerce business would, or could, have ascertained an email address at the domain “@bdocpa.com”.

A finding that a disputed domain name is being used in connection with a good faith offering of goods or services cannot be sustained on the basis of mere assertion alone and should typically be supported with clear evidence demonstrating the claimed use before the dispute arose or at least demonstrable preparations for such use. See [WIPO Overview 3.0](#), section 2.2. Accordingly, the Panel is unable to accept the Respondent’s claimed purpose and use.

A further and more fundamental, third problem is that there is no explanation about how or why the Respondent landed on the string combination “bdocpa” to test, or use it as, a catchall email. As already noted, the particular string is not derived from the Respondent’s name or any name by which the Respondent is, or has claimed to be, commonly known. The particular string, “bdocpa”, is not descriptive of or naturally suggested by catchall email services or the type of retail arbitrage e-commerce business the Respondent claims to be engaged in. Rather, it plainly uses the Complainant’s BDO mark plus the term “cpa” which is an acronym for a person providing qualified to provide professional accounting services. This cannot be a mere coincidence and smacks of an attempt to create confusion on the back of the Complainant’s reputation and goodwill.

Similarly, there is no explanation of why this particular disputed domain name must be used to as a test to ensure that there are no problems with other, unspecified domain names from Google’s Google Domains business to Squarespace hosting.

In these circumstances, the Respondent has not rebutted the *prima facie* case established by the Complainant. Accordingly, the Panel finds the Complainant has established the second requirement under the Policy also.

#### **D. Registered and Used in Bad Faith**

Under the third requirement of the Policy, the Complainant must establish that the disputed domain name has been both registered and used in bad faith by the Respondent. These are conjunctive requirements; both must be satisfied for a successful complaint: See e.g., *Burn World-Wide, Ltd. d/b/a BGT Partners v. Banta Global Turnkey Ltd*, WIPO Case No. [D2010-0470](#).

Generally speaking, a finding that a domain name has been registered and is being used in bad faith requires an inference to be drawn that the respondent in question has registered and is using the disputed domain name to take advantage of its significance as a trademark owned by (usually) the complainant.

The Respondent does deny knowledge of the Complainant or its trademark before registering the disputed domain name.

As noted in section 5C above, however, the disputed domain name is not derived from the Respondent's name or any name by which the Respondent is commonly known. Nor is the disputed domain name descriptive of or directly suggested by the nature of the business the Respondent claims to be carrying on.

Further, while the Complainant's trademark is a, or potentially a, three letter acronym or initialism, it has been used very extensively and is widely known.

Further still, the disputed domain name does not consist of three letters alone. Apart from the gTLD extension, it consists of a six-letter string "bdocpa". And, as the Complainant points out, the three-letter string "cpa" is an initialism in the United States for "certified public accountant" which is a licensing accreditation necessary to provide accounting services to the public. The initialism has the same or similar significance in other countries including "certified professional accountant" in Canada.

Given the nature of the Complainant's business – the provision of accountancy and associated services – the coincidence of the Complainant's trademark and the initialism for certified public accountants in the six letter string comprised in the disputed domain name and the lack of any obvious connection of that string with the Respondent or his or her claimed services leads to a very strong inference against accepting the Respondent's denial of knowledge of the Complainant and its trademark.

Yet still further, the Panel has not accepted the Respondent's explanation for adopting the disputed domain name for the reasons set out in section 5C.

In these circumstances, therefore, it is more likely that, and the Panel finds that, the Respondent registered the disputed domain name to take advantage of its resemblance to the Complainant's trademark. That constitutes registration in bad faith under the Policy.

In the Complaint, the Complainant relies on the passive holding of the disputed domain name and the well-known principles derived from *Telstra Corporation Limited v Nuclear Marshmallows*, WIPO Case No. [D2000-0003](#) to contend that the Respondent is using the disputed domain name in bad faith. Alternatively, it relies on the offer to transfer the disputed domain name for USD 20,000.

The Respondent denies that the amount requested indicates an intention to profit from the Complainant's trademark. Instead, the Respondent contends it represents the economic value of the disputed domain name to the Respondent's business having regard to replacement costs and business interruption that would follow from transfer of the disputed domain name. Referring to the claim that the disputed domain name is being used as a testing ground for email services, the Respondent says there is a clear line of separation between the parties' respective businesses and constitutes fair use.

As the Respondent's claims to be using the disputed domain name in connection with the retail arbitrage e-commerce business have not been accepted on the evidence before the Panel, however, these contentions must also fail.

The Respondent also claims that the Complainant's delay in bringing the Complaint should mean the Complainant is barred now.

Generally speaking, however, Panels have not accepted "delay" or laches as a defence to a complaint. See e.g., [WIPO Overview 3.0](#), section 4.17.

In the present case, there is no reason to depart from that general rule. The lapse of time between the Respondent's registration of the disputed domain name in July 2022 and the filing of the Complaint does not indicate dilatoriness on the part of the Complainant. In addition, there is no evidence before the Panel that the Respondent incurred any expense or was otherwise induced to act to its detriment by the Complainant's alleged delay.

Finally, the Respondent invokes the "first come, first served" principle. By this, the Panel understands the Respondent to contend that, as domain names are available to whomever registers them first and the Respondent was the first person to register the disputed domain name, the Respondent is therefore entitled to it.

The Respondent's "principle" is both incomplete and inaccurate.

Apart from anything else, every domain name registration, including the registration of the disputed domain name, is subject to amongst other things the Policy. See clause 1 of the Policy:

"This Uniform Domain Name Dispute Resolution Policy (the "Policy") has been adopted by the Internet Corporation for Assigned Names and Numbers ("ICANN"), is incorporated by reference into your Registration Agreement, and sets forth the terms and conditions in connection with a dispute between you and any party other than us (the registrar) over the registration and use of an Internet domain name registered by you. ...."

In the recognition of that, the Domain Registration Agreement which the Respondent entered into as the basis for registering the disputed domain name expressly provides in clause 1.5 that the Respondent's registration of the disputed domain name "is governed by ... the Uniform Domain-Name Dispute Resolution Policy".

Therefore, the Panel finds the Respondent has registered and used the disputed domain name in bad faith.

Accordingly, the Complainant has established all three requirements under the Policy.

## 6. 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 <bdocpa.com> be transferred to the Complainant.

*/Warwick A. Rothnie/*

**Warwick A. Rothnie**

Sole Panelist

Date: December 14, 2023