

ADMINISTRATIVE PANEL DECISION

KPMG International Cooperative v. John Wicked
Case No. D2022-2394

1. The Parties

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

The Respondent is John Wicked, Israel.

2. The Domain Name and Registrar

The disputed domain name <kpmguk.com> is registered with GoDaddy.com, LLC (the “Registrar”).

3. Procedural History

The Complaint was filed with the WIPO Arbitration and Mediation Center (the “Center”) on June 30, 2022. On July 1, 2022, the Center transmitted by email to the Registrar a request for registrar verification in connection with the disputed domain name. On July 5, 2022, 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 and contact information in the Complaint. The Center sent an email communication to the Complainant on July 6, 2022, 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 8, 2022.

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 July 13, 2022. In accordance with the Rules, paragraph 5, the due date for Response was August 2, 2022. The Respondent did not submit any response. Accordingly, the Center notified the Respondent’s default on August 4, 2022.

The Center appointed Kateryna Oliinyk as the sole panelist in this matter on August 12, 2022. 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 multinational professional services network, and one of the Big Four accounting organizations which history has spanned three centuries. The Complainant's member firms operate in approximately 147 countries, with more than 219,000 employees, and has three lines of services: financial audit, tax, and advisory.

The Complainant's name "KPMG" stands for "Klynveld Peat Marwick Goerdeler". It was chosen when KMG (Klynveld Main Goerdeler) merged with Peat Marwick in 1987. The Complainant's network has therefore been using the KPMG trademark for over 30 years which has been consistently ranked among the world's top brands for many years. The combined global revenues of the Complainant's member firms in 2018 were USD 28.96 billion.

The Complainant owns over 480 trademark registrations of a KPMG series throughout the world, including the following trademark registrations:

- European Union trademark registration No. 001011220 for KPMG in classes 9, 16, 35, 36, 41, and 42, filed on December 3, 1998, registered on April 25, 2000, and regularly renewed since then;
- United States of America trademark registration No. 2339547 for KPMG in classes 9, 16, 35, 36, 41, and 42, with first use in April 1987, filed on July 3, 1987, registered on April 11, 2000, and regularly renewed since then.

The disputed domain name was created on November 11, 2021 and does not resolve to an active website. Evidence submitted by the Complainant shows that the Respondent was using the disputed domain name in connection with email scam in the name of the Complainant, through an email address connected to the disputed domain name ("[...]@kpmguk.com") requesting payment of a fraudulent invoice.

5. Parties' Contentions

A. Complainant

Identical or Confusingly Similar

The Complainant contends that the disputed domain name is confusingly similar to its KPMG trademark which is registered worldwide, notably because it fully reproduces it by merely adding the suffix "uk" which conveys the meaning that the disputed domain name relates to the Complainant's operations in the United Kingdom ("UK"), a company within its corporate group, or an economic undertaking connected with the Complainant.

Rights or Legitimate Interests

The Complainant claims that the Respondent does not have any rights or legitimate interests in respect of the disputed domain name.

In this respect, the Complainant notably argues that the disputed domain name was registered many years after the establishment of its well-known KPMG mark.

The Complainant also contends that the disputed domain name does not resolve to an active website and has been used to send fraudulent emails by which the sender falsely pretended to be a partner at the Complainant. The Respondent is using the disputed domain name and the name of the Complainant opportunistically to make targeted, fraudulent requests and elicit confidential information and/or personal data and the transfer of funds from at least one third party.

In these circumstances, the Complainant contends that there is no credible evidence of the Respondent's use of, or demonstrable preparations to use, the disputed domain name in connection with a *bona fide* offering of goods or services.

In addition, the Complainant puts forward that there is no credible evidence that the Respondent may be commonly known by the disputed domain name, and that he may be making any legitimate noncommercial use of said disputed domain name.

Registered and Used in Bad Faith

The Complainant claims that the disputed domain name was registered primarily for the purpose of using it to target a third party by way of fraudulent email scam to elicit the third party into transferring funds.

In this context, the Complainant contends that, by using the disputed domain name and sending fraudulent emails impersonating a genuine KPMG partner, the Respondent is intentionally attempting to opportunistically attract, for commercial gain, Internet users by creating a likelihood of confusion with the Complainant's KPMG trademark as to the source, sponsorship, affiliation, or endorsement of the disputed domain name.

In these circumstances, the Complainant claims that the Respondent's registration and use of the disputed domain name will disrupt the business and image of the Complainant's network by misleading members of the public into believing that the disputed domain name is connected with the Complainant, and/or it will otherwise impede members of the public searching for the Complainant's genuine websites, due to the confusing similarity to the Complainant and its KPMG trademark.

B. Respondent

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

6. Discussion and Findings

Paragraph 15(a) of the Rules instructs the Panel as to the principles the Panel is to use in determining the dispute: "[a] Panel shall decide a 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."

Considering that the Respondent did not reply to the Complainant's contentions, in order to determine whether the Complainant has met its burden as stated in paragraph 4(a) of the Policy, the Panel bases its Decision on the statements and documents submitted and in accordance with the Policy and the Rules. Under paragraph 14(b) of the Rules, where a Party does not comply with any provision of the Rules, the Panel "shall draw such inferences therefrom as it considers appropriate".

Paragraph 4(a) of the Policy directs that the Complainant must prove each of the following: (i) that the disputed domain name is identical or confusingly similar to a trademark or service mark in which the Complainant has rights; (ii) that the Respondent has no rights or legitimate interests in respect of the disputed domain name; and (iii) that the disputed domain name has been registered and is being used in bad faith.

A. Identical or Confusingly Similar

Ownership of a nationally or regionally registered trademark serves as a *prima facie* evidence that the Complainant has trademark rights for the purposes of standing to file this Complaint. See section 1.2 of the WIPO Overview of WIPO Panel Views on Selected UDRP Questions, Third Edition ("[WIPO Overview 3.0](#)"). The Complainant submitted evidence that the KPMG trademark enjoys protection under national and regional trademark registrations. Thus, the Panel finds that the Complainant's rights in the KPMG trademark have been established pursuant to the first element of the Policy.

The disputed domain name <kpmguk.com> consists of the Complainant's distinctive trademark and the element "uk" followed by the generic Top-Level Domain extension ".com". The term "uk" is the two-letter country abbreviation for the United Kingdom.

As provided in section 1.8 of the [WIPO Overview 3.0](#), the addition of other terms (whether descriptive, geographical, pejorative, meaningless, or otherwise) would not prevent a finding of confusing similarity under the first element.

Under section 1.7 of the [WIPO Overview 3.0](#), while each case is judged on its own merits, in cases where a domain name incorporates the entirety of a trademark, or where at least a dominant feature of the relevant mark is recognizable in the domain name, the domain name will normally be considered confusingly similar to that mark for purposes of UDRP standing.

Finally, for the purpose of assessing under paragraph 4(a)(i) of the Policy, the Panel may ignore the generic Top Level Domains ("gTLDs"), see section 1.11.1 of the [WIPO Overview 3.0](#).

It is the view of the Panel that it is readily apparent that the Complainant's trademark remains recognizable in the disputed domain name.

Accordingly, the Panel finds that the disputed domain name is confusingly similar to the KPMG trademark in which the Complainant has rights.

The first element of paragraph 4(a) of the Policy is therefore satisfied.

B. Rights or Legitimate Interests

Under paragraph 4(a)(ii) of the Policy, a complainant must make at least a *prima facie* showing that a respondent possesses no rights or legitimate interests in a disputed domain name. See, e.g., *Malayan Banking Berhad v. Beauty, Success & Truth International*, WIPO Case No. [D2008-1393](#). Once a complainant makes such a *prima facie* showing, the burden of production shifts to the respondent, though the burden of proof always remains on the complainant. If the respondent fails to come forward with evidence showing rights or legitimate interests, the complainant will have sustained its burden under the second element of the UDRP.

Based on the Complainant's contentions, the Respondent is not a licensee of, or otherwise affiliated with, the Complainant, and has not been authorized by the Complainant to use its KPMG trademark.

The Complainant further contends that the Respondent is not commonly known by the disputed domain name and has not made any *bona fide* use – neither commercial nor noncommercial, of the same.

Based on the case records, the Panel finds that there is no evidence that the Respondent has been commonly known by the disputed domain name, and there is no similarity or association between the name of the Respondent and the disputed domain name, which could demonstrate rights or legitimate interests of the Respondent. See, e.g., *World Natural Bodybuilding Federation, Inc. v. Daniel Jones TheDotCafe*, WIPO Case No. [D2008-0642](#).

According to the records of the case, the disputed domain name has been used in an attempted fraudulent email scheme designed to be deceptive and confusing and an impersonation by the Respondent of the Complainant.

In the absence of evidence to the contrary from the Respondent, the Panel accepts the evidence provided by the Complainant as true. As documented by the Complainant, the Respondent was using the disputed domain name to send fraudulent emails, purporting to work within the Complainant's company. The Panel views that this is neither a *bona fide* offering nor a legitimate noncommercial or fair use within the meaning of the Policy. See section 2.13.1 of the [WIPO Overview 3.0](#).

By not submitting a Response, the Respondent has failed to invoke any circumstances which could demonstrate any rights or legitimate interests in the disputed domain name. Under such circumstances, the Panel draws adverse inferences from this failure, where appropriate, in accordance with the Rules, paragraph 14(b), and the Panel finds that the Respondent has failed to rebut the Complainant's *prima facie* case.

The second element of paragraph 4(a) of the Policy is therefore satisfied.

C. Registered and Used in Bad Faith

The Panel has established that Complainant's KPMG is a distinctive, coined word, with no obvious meaning other than as the Complainant's trademark. The Complainant's trademark has gained a high degree of recognition through its use.

The Complainant's registration and use of the KPMG trademark clearly predates the date at which the Respondent registered the disputed domain name. Given the distinctiveness and well-known status of the Complainant's trademark, it is reasonable to conclude that the Respondent has registered the disputed domain name with full knowledge of the Complainant's KPMG trademark, constituting opportunistic bad faith.

Previous panels have consistently found that the mere registration of a domain name that is identical or confusingly similar to a famous trademark can create a presumption of bad faith registration. [WIPO Overview 3.0](#), section 3.1.4; *LEGO Juris A/S v. Amir Abdul Wahid, Spiro Line Media, supra*; *Facebook Inc. v. te5gfh gtfghbfh, supra*.

Furthermore, the disputed domain name has been used in an attempted fraudulent email scheme designed to be deceptive and confusing and an impersonation by the Respondent of the Complainant.

And namely, there is credible, uncontested evidence adduced by the Complainant to show that the disputed domain name was used in relation to an email address in an attempt to carry out a phishing scam, by making a fraudulent requesting payment of a fraudulent invoice.

The email correspondence is redacted but shows that the emails sent to the third party, was configured in the form "[...]@kpmguk.com".

Thus, the circumstances in this case leave no doubt about the fact that the Respondent was fully aware of the Complainant's rights in the distinctive and well-known KPMG trademark when registering the disputed domain name and that the latter clearly is directed thereto. Moreover, using the disputed domain name for scam activities by sending fraudulent email to an unsuspecting user is an obvious case of registration and use in bad faith.

The use of a domain name for *per se* illegitimate activity such as sending impersonating emails is manifestly considered bad faith.

In this sense, section 3.4 of the [WIPO Overview 3.0](#) confirms that “Panels have held that the use of a domain name for purposes other than to host a website may constitute bad faith. Such purposes include sending email, phishing, identity theft, or malware distribution. [...] Many such cases involve the respondent’s use of the domain name to send deceptive emails, e.g., to obtain sensitive or confidential personal information from prospective job applicants, or to solicit payment of fraudulent invoices by the complainant’s actual or prospective customers” (in this respect see, for example, *Sony Corporation v. WhoisGuard Protected, WhoisGuard, Inc. / David Grant*, WIPO Case No. [D2020-3162](#); *Haas Food Equipment GmbH v. Usman ABD, Usmandel*, WIPO Case No. [D2015-0285](#); or *BJ's Wholesale Club v. Lisa Katz, Domain Protection LLC / Domain Hostmaster, Customer ID: 64382986619850 Whois Privacy Services Pty*, WIPO Case No. [D2015-1601](#)).

For the reasons above, the Panel views that the Respondent’s conduct amounts to bad faith registration and use of the disputed domain name in accordance with 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, <kpmguk.com> be transferred to the Complainant.

/Kateryna Oliinyk/

Kateryna Oliinyk

Sole Panelist

Date: August 26, 2022