

ADMINISTRATIVE PANEL DECISION

Stichting BDO v. Gamesb inc
Case No. D2023-0203

1. The Parties

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

The Respondent is Gamesb inc, United States.

2. The Domain Name and Registrar

The disputed domain name <collections-bdo.com> is registered with Google LLC (the “Registrar”).

3. Procedural History

The Complaint was filed with the WIPO Arbitration and Mediation Center (the “Center”) on January 17, 2023. On January 17, 2023, the Center transmitted by email to the Registrar a request for registrar verification in connection with the disputed domain name. On January 17, 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 (Contact Privacy Inc. Customer 7151571251) and contact information in the Complaint. The Center sent an email communication to the Complainant on January 18, 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 January 21, 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 January 26, 2023. In accordance with the Rules, paragraph 5, the due date for Response was February 15, 2023. The Respondent did not submit any response. Accordingly, the Center notified the Respondent’s default on February 17, 2023.

The Center appointed Zoltán Takács as the sole panelist in this matter on February 22, 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 an international network of public accounting firms that provide services in the fields of accounting, taxation, consulting and advice and other professional services.

The Complainant currently has over 97,000 global employees and more than 1,700 offices in 164 countries of the world including in the United States, Europe, Africa and the Middle East, North and South America and Asia.

The Complainant among other owns the United States Trademark Registration No. 4854142 for the word mark BDO, registered since November 17, 2015, for various goods and services related to accounting, auditing, taxation and business advice.

The Complainant also owns and operates a number of domain names, among others the domain name <bdo.com> registered since February 28, 1995. At the corresponding website the Complainant promotes and disseminates information regarding the various offerings under the BDO trademarks.

The disputed domain name was registered on January 3, 2023. It resolved, and at the time of rendering of the decision resolves a page displaying an Internet browser message stating "This site can't be reached".

However, the Respondent has used the disputed domain name to impersonate the Complainant through an email address originating from the disputed domain name, attempting to obtain payment of a fake invoice from one of the Complainant's clients.

5. Parties' Contentions

A. Complainant

The Complainant contends that the disputed domain name is confusingly similar to its BDO trademark since it incorporates the trademark, adding only the term "collections" and a hyphen.

The Complainants allege that the Respondent has no rights or legitimate interests in respect of the disputed domain name and is unable to rely on any of the circumstances set out in paragraphs 4(c)(i), (ii) or (iii) of the Policy.

The Complainant claims that the Respondent's use of an email address originating from the disputed domain name and posing as the Complainant in an attempt to perpetrate financial fraud constitute bad faith under the Policy.

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

B. Respondent

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

6. Discussion and Findings

Paragraph 15(a) of the Rules requires that the Panel's decision be made "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 complainant must evidence each of the three elements required by paragraph 4(a) of the Policy in order to succeed on the complaint, namely that;

- (i) the disputed domain name is identical or confusingly similar to a trademark or service mark in which the complainant has rights;
- (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.

A. Identical or Confusingly Similar

Under paragraph 4(a)(i) of the Policy, there are two requirements which the Complainant must establish, first that it has rights in a trademark or service mark, and second that the disputed domain name is identical or confusingly similar to the trademark or service mark.

It has been a consensus view among UDRP panels that if the complainant owns a trademark, then it generally satisfies the threshold requirement of having trademark rights.

The Complainant evidenced having registered rights in the BDO trademark, and for the purpose of this proceeding, the Panel establishes that the United States Trademark Registration No. 4854142 satisfies the requirement of having trademark rights for the purpose of the Policy.

Having determined the presence of the Complainant's trademark rights, the Panel considers whether the disputed domain name is identical or confusingly similar to the Complainant's trademark.

According to section 1.7 of the [WIPO Overview of WIPO Panel Views on Selected UDRP Questions, Third Edition \("WIPO Overview 3.0"\)](#), 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. This test typically involves a side-by-side comparison of the disputed domain name and the textual components of the relevant trademark, and where 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.

According to section 1.8 of the [WIPO Overview 3.0](#), where the relevant trademark is recognizable within the disputed domain name, the addition of other terms (whether descriptive, geographical, pejorative, meaningless, or otherwise) would not prevent a finding of confusing similarity under the first element.

According to section 1.11.1 of the [WIPO Overview 3.0](#), the applicable generic Top-Level Domain ("gTLD") in a domain name (in this case ".com") is viewed as a standard registration requirement and as such is generally disregarded under the first element confusingly similar test.

The disputed domain name consists of the term "collections", a hyphen and the Complainant's BDO trademark, which is evidently recognizable in the disputed domain name. The Respondent's addition of the term "collections" and a hyphen to the Complainant's trademark does not prevent a finding of confusing similarity.

The Panel finds that the disputed domain name is confusingly similar to the Complainant's trademark and that requirement of paragraph 4(a)(i) of the Policy is satisfied.

B. Rights or Legitimate Interests

Under paragraph 4(c) of the Policy, a respondent may demonstrate its rights or legitimate interests in a domain name by showing any of the following circumstances, in particular but without limitation:

- (i) its use of, or demonstrable preparation to use the domain name or a name corresponding to the domain name in connection with a *bona fide* offering of goods and services;
- (ii) it has been commonly known by the domain name;
- (iii) it is making a legitimate noncommercial or fair use of the domain name, without intent for commercial gain to misleadingly divert customers or to tarnish the trademark or service mark at issue.

In the present case, the Complainant has submitted uncontested evidence of having registered rights in the BDO trademark.

The Complainant, whose rights in the BDO trademark precede the date of registration of the disputed domain name has never authorized the Respondent to use its trademark, in a domain name or otherwise.

According to section 2.1 of the [WIPO Overview 3.0](#), while 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 often impossible 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 the relevant evidence demonstrating 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.

The Respondent defaulted and failed to respond, and by doing so failed to offer the Panel any type of evidence set forth in paragraph 4(c) of the Policy, or otherwise counter the Complainant’s *prima facie* case.

The Complainant has evidenced that the Respondent has used the disputed domain name in a corresponding email address to impersonate the Complainant in order to perpetrate financial fraud by soliciting payment of a fake invoice from one of the Complainant’s clients.

UDRP panels have categorically held that use of a domain name for impersonation or other types of fraud can never confer rights or legitimate interests on a respondent (see section 2.13.1 of the [WIPO Overview 3.0](#)).

The Panel finds that the Respondent has no rights or legitimate interests in the disputed domain name in accordance with paragraph 4(a)(ii) of the Policy.

C. Registered and Used in Bad Faith

Paragraph 4(b) of the Policy lists a number of factors which, if found by the panel to be present, shall be evidence of registration and use of a domain name in bad faith. This non-exclusive list includes:

- (i) circumstances indicating that you have registered or you have acquired the domain name primarily for the purpose of selling, renting or otherwise transferring the domain name registration to the complainant who is the owner of the trademark or service mark or to a competitor of that complainant, for valuable consideration in excess of your documented out-of-pocket costs directly related to the domain name; or
- (ii) you have registered the domain name in order to prevent the owner of the trademark or service mark from reflecting the mark in a corresponding domain name, provided that you have engaged in a pattern of such conduct; or

- (iii) you have registered the domain name primarily for the purpose of disrupting the business of a competitor; or
- (iv) by using the domain name, you have intentionally attempted to attract, for commercial gain, Internet users to your website or other online location, by creating a likelihood of confusion with the complainant's mark as to the source, sponsorship, affiliation, or endorsement of your website or location or of a product or service on your website or location.

The BDO trademark is distinctive, unique in designating the Complainant and its business.

The Complainant has evidenced that the Respondent used the disputed domain name in a corresponding email address attempting to impersonate the Complainant and obtain payment of a fake invoice from one of the Complainant's clients. The invoice attached to the email sent by the Respondent was bearing the Complainant's signature BDO logo, which demonstrates that the Respondent was aware of, and has intended to target the Complainant and its trademark at the time of registration of the disputed domain name.

The Respondent's impersonation of the Complainant using an email address at the disputed domain name to obtain funds fraudulently from one of the Complainant's clients is a behavior that is manifestly considered evidence of bad faith under the Policy (see section 3.4 of the [WIPO Overview 3.0](#)).

The fact that at the time of rendering of this decision the disputed domain names did not resolve to active website does not alter the Panel's findings (see section 3.3 of the [WIPO Overview 3.0](#)).

Accordingly, the Panel finds that paragraph 4(a)(iii) of the Policy is satisfied.

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

/Zoltán Takács/

Zoltán Takács

Sole Panelist

Date: March 6, 2023