

ADMINISTRATIVE PANEL DECISION

KPMG International Cooperative v. eric Lemarchand
Case No. D2023-0646

1. The Parties

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

The Respondent is eric Lemarchand, Israel.

2. The Domain Name and Registrar

The disputed domain name <kpmg-ukltd.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 February 13, 2023. On February 13, 2023, the Center transmitted by email to the Registrar a request for registrar verification in connection with the disputed domain name. On February 14, 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 (Registration Private) and contact information in the Complaint. The Center sent an email communication to the Complainant on February 15, 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 February 15, 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 February 17, 2023. In accordance with the Rules, paragraph 5, the due date for Response was March 9, 2023. The Respondent did not submit any response. Accordingly, the Center notified the Respondent’s default on March 10, 2023.

The Center appointed Rodrigo Azevedo as the sole panelist in this matter on March 17, 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, operating under the mark KPMG.

The Complainant owns numerous KPMG trademark registrations in different countries and regions, such as the United States of America trademark No. 2339547, registered on April 11, 2000, and the European Union Trade mark No. 1011220, registered on April 25, 2000.

The Respondent registered the disputed domain name <kpmg-ukltd.com.com> on October 26, 2022.

The Panel accessed the disputed domain name on March 26, 2023, at which time it was linked to a website hosting a pay-per-click ("PPC") advertising scheme. The Complainant also brought evidence that the disputed domain name was recently used to perform an email scam, trying to impersonate its employees in a fraudulent attempt to gather confidential information and/or personal data for the benefit of the Respondent.

5. Parties' Contentions

A. Complainant

The Complainant makes the following contentions:

- The disputed domain name is identical or confusingly similar to a trademark in which the Complainant has rights. The Complainant owns the trademark KPMG and licenses its use to the KPMG member firms worldwide. The Complainant owns over 480 trademark registrations containing the name KPMG throughout the world. The disputed domain name contains the KPMG trademark in its entirety, combined with "-ukltd". The first element, which is the dominant and principal component of the disputed domain name, is identical to the distinctive and famous KPMG trademark. Further, the combination of "-ukltd" with the name KPMG conveys the meaning that the disputed domain name relates to the professional support KPMG UK offers to companies.
- The Respondent has no rights or legitimate interests in respect of the disputed domain name. The disputed domain name was registered many years after the establishment of the Complainant's well-known KPMG mark. The disputed domain name does not resolve to a valid website. It has come to the Complainant's attention that the Respondent has used the disputed domain name on at least one occasion in an unlawful, fraudulent email scam, created by the Respondent to confuse the innocent third party in this and potentially other instances into believing the Respondent is associated with, or part of, the Complainant in a fraudulent attempt to gather confidential information and/or personal data for the benefit of the Respondent. There is no credible evidence of 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 no credible legitimate basis on which the Respondent could use the disputed domain name for *bona fide* purposes. There is no credible evidence that the Respondent has been – or no credible legitimate basis on which the Respondent could be – commonly known by the disputed domain name; and there is no credible evidence that – or no credible legitimate basis on which – the Respondent is, or could be, making any legitimate noncommercial or fair use of the disputed domain name, especially since the disputed domain name is not actively used by the Respondent. Within the circumstances the name of the Complainant and the disputed domain name have been used for fraudulent purposes by the Respondent.

- The disputed domain name was registered and is being used in bad faith. The disputed domain name was registered or acquired primarily for the purpose of using it to target a third party by way of a serious, unlawful and fraudulent email scam to gather confidential information and/or personal data for the benefit of the Respondent. By using the disputed domain name and sending fraudulent emails impersonating a genuine senior KPMG employee, the Respondent is intentionally attempting to opportunistically attract, for commercial gain, Internet users by creating a likelihood of confusion with the Complainant's famous KPMG mark as to the source, sponsorship, affiliation, or endorsement of the disputed domain name. The Respondent's registration, fraudulent use, and any other use, of the disputed domain name will disrupt the business and image of the KPMG network by misleading members of the public into believing that the disputed domain name is connected with KPMG, and/or it will otherwise impede members of the public searching for genuine KPMG websites, due to the confusing similarity to the Complainant and its trade mark registrations for KPMG.

B. Respondent

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

6. Discussion and Findings

Paragraph 4(a) of the Policy provides that in order to be entitled to a transfer of the disputed domain name, a complainant shall prove the following three elements:

- (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.

A. Identical or Confusingly Similar

The Panel has no doubt that KPMG is a trademark directly connected with the Complainant's services.

Annex 7 to the Complaint shows trademark registrations for KPMG obtained by the Complainant as early as in 1997.

The trademark KPMG is wholly encompassed within the disputed domain name. The disputed domain name differs from the Complainant's trademark KPMG merely by the addition of a hyphen and of the acronyms "uk" and "ltd", as well as of the generic Top-Level Domain ("gTLD extension") ".com".

Previous UDRP panels have found that the mere addition of symbols such as a hyphen or of terms / acronyms (such as the "uk" and "ltd") to a trademark in a domain name do not avoid a finding of confusing similarity. This has been held in many UDRP decisions (see, e.g., *Inter-IKEA Systems B.V. v. Evezon Co. Ltd.*, WIPO Case No. [D2000-0437](#); *The British Broadcasting Corporation v. Jaime Renteria*, WIPO Case No. [D2000-0050](#); *Volvo Trademark Holding AB v. SC-RAD Inc.*, WIPO Case No. [D2003-0601](#); *Wal-Mart Stores, Inc. v. Lars Stork*, WIPO Case No. [D2000-0628](#); *America Online, Inc. v. Dolphin@Heart*, WIPO Case No. [D2000-0713](#); *AltaVista Company v. S. M. A., Inc.*, WIPO Case No. [D2000-0927](#)).

It is already well established that the addition of a gTLD extension such as ".com" is typically irrelevant when determining whether a domain name is confusingly similar to a complainant's trademark.

As a result, the Panel finds that the disputed domain name is confusingly similar to the Complainant's trademarks, and that the Complainant has satisfied the first element of the Policy.

B. Rights or Legitimate Interests

Paragraph 4(c) of the Policy provides some examples without limitation of how a respondent can demonstrate rights or legitimate interests in a domain name:

- (i) before receiving any notice of the dispute, the respondent used or made demonstrable preparations to use the domain name in connection with a *bona fide* offering of goods or services; or
- (ii) the respondent has been commonly known by the domain name; or
- (iii) the respondent is making a legitimate noncommercial or fair use of the domain name without intent for commercial gain to misleadingly divert consumers or to tarnish the trademark at issue.

Based on the Respondent's default and on the *prima facie* evidence in the Complaint, the Panel finds that the above circumstances are not present in this particular case and that the Respondent has no rights or legitimate interests in the disputed domain name.

The Complainant has not licensed or authorized the use of its trademarks to the Respondent, and it does not appear from the present record that the Respondent is commonly known by the disputed domain name. The Respondent has not indicated any reason to justify why he has chosen the specific term "kpmg-ukltd" to compose the disputed domain name.

There is also no evidence to demonstrate the Respondent's intent to use or to make preparations to use the disputed domain name in connection with a *bona fide* offering of goods or services. Indeed, the Complainant has showed that the Respondent recently used the disputed domain name to perform a fraudulent email scam. Prior panels have held that the use of a domain name for illegal activity, such as fraud, can never confer rights or legitimate interests upon a respondent (see WIPO Overview of WIPO Panel Views on Selected UDRP Questions, Third Edition ("[WIPO Overview 3.0](#)"), section 2.13).

Consequently, the Panel is satisfied that the Respondent has no rights or legitimate interests in the disputed domain name, and the Complainant has proven the second element of the Policy.

C. Registered and Used in Bad Faith

Paragraph 4(b) of the Policy states that the following circumstances in particular, but without limitation, shall be evidence of registration and use of a domain name in bad faith:

- (i) circumstances indicating that the respondent has registered or 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 documented out-of-pocket costs directly related to the domain name; or
- (ii) the respondent 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 the respondent has engaged in a pattern of such conduct; or
- (iii) the respondent has registered the domain name primarily for the purpose of disrupting the business of a competitor; or
- (iv) by using the domain name, the respondent has intentionally attempted to attract, for commercial gain, Internet users to its 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 its website or location or of a product or service on its website or location.

When the disputed domain name was registered by the Respondent (in 2022), the trademark KPMG was already well known and directly connected to the Complainant's services. According to the [WIPO Overview 3.0](#), section 3.1.4, UDRP panels have consistently found that the mere registration of a domain name that is identical or confusingly similar to a famous or widely known trademark by an unaffiliated entity can by itself create a presumption of bad faith.

Besides the gTLD ".com", the disputed domain name differs from the Complainant's mark by the addition of an hyphen and of the common acronyms "uk" (often used to refer to the United Kingdom) and "Ltd" (often used to refer to limited liability companies). Actually, the Panel considers that in the present case such additions to the Complainant's trademark may even enhance the risk of confusion, suggesting that the disputed domain name refers to the United Kingdom operations of the Complainant.

The Respondent had the opportunity to justify the adoption of the peculiar expression "kpmg-ukLtd". He decided to remain silent.

Therefore, the Panel concludes that it would not be feasible to consider that the Respondent, at the time of the registration of the disputed domain name, could not have been aware of the Complainant's trademark, and that the adoption of term "kpmg-ukLtd" could be a mere coincidence.

Also, the disputed domain name is currently linked to a website presenting a PPC advertising scheme. In doing so, the Respondent:

- (i) creates a likelihood of confusion with the Complainant's trademark;
- (ii) potentially obtains revenue from this practice; and
- (iii) deprives the Complainant from offering its services to prospective clients who are clearly looking for the Complainant.

Former UDRP panels have considered that this type of use of a domain name is enough to demonstrate bad faith. For reference on the subject, see *Serta Inc. v. Charles Dawson*, WIPO Case No. [D2008-1474](#); see also *Asian World of Martial Arts Inc. v. Texas International Property Associates*, WIPO Case No. [D2007-1415](#).

Finally, this Panel also concludes that registration and use in bad faith have occurred in the present case, as a result of the evidence provided by the Complainant, indicating that email scams were performed using the disputed domain name.

Accordingly, the Panel finds that the disputed domain name was registered and is being used in bad faith, and the Complainant has also satisfied the third element 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 <kpmg-ukLtd.com> be transferred to the Complainant.

/Rodrigo Azevedo/

Rodrigo Azevedo

Sole Panelist

Date: March 31, 2023