

## **ADMINISTRATIVE PANEL DECISION**

### **B2B CFO, LLC v. Code Mentor, Ken Sipe**

### **Case No. D2023-2746**

#### **1. The Parties**

Complainant is B2B CFO, LLC, United States of America (“United States”), represented by Smith LC, United States.

Respondent is Code Mentor, United States.

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

The disputed domain name <cfo-b2b.com> (the “Domain Name”) is registered with Network Solutions, LLC (the “Registrar”).

#### **3. Procedural History**

The Complaint was filed with the WIPO Arbitration and Mediation Center (the “Center”) on June 27, 2023. On June 28, 2023, the Center transmitted by email to the Registrar a request for registrar verification in connection with the Domain Name. On June 30, 2023, the Registrar transmitted by email to the Center its verification response confirming that Respondent is listed as the registrant and providing the contact details.

The Center verified that the 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 Respondent of the Complaint, and the proceedings commenced on July 5, 2023. In accordance with the Rules, paragraph 5, the due date for Response was July 25, 2023. Respondent did not submit any response. Accordingly, the Center notified Respondent’s default on July 31, 2023.

The Center appointed Christopher S. Gibson as the sole panelist in this matter on August 8, 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**

Complainant owns the registered service mark B2B CFO for business management, business consulting, and accounting services. Complainant's predecessor-in-interest, Jerry Mills, registered the B2B CFO service mark on the Principal Register of the United States Patent and Trademark Office ("USPTO") on June 4, 2002, and the mark was given Registration No. 2,576,655. Effective June 21, 2012, Mr. Mills assigned all of his right, title, and interest in the B2B CFO service mark to Complainant. The evidence of that assignment, as recorded with the USPTO, is provided by Complainant.

As part of an intellectual property licensing agreement, Complainant exclusively licenses the B2B CFO service mark and related intellectual property to B2B CFO Partners, LLC, an Arizona limited liability company, for the latter's use in connection with the sale, offering for sale, and advertisement of business management, consulting, and accounting services. For more than two decades, B2B CFO Partners (as Complainant's licensee) has operated a website to promote its business management, consulting, and accounting services under the B2B CFO service mark using the domain name <b2bcfo.com>. It is the nation's largest provider of CFO (chief financial officer) consulting and business transition services to privately-held companies and was named to the 2018 Forbes' Small Giants List – one of only 25 companies in the United States to receive that award.

Respondent's name is Code Mentor, a company founded in 2000 by Ken Sipe. The LinkedIn profile of Respondent's founder states that Code Mentor was founded to provide consulting and mentoring in the discipline of computer science. Respondent registered the Domain Name on January 27, 2021. It has been linked to a pay-per-click webpage featuring links for marketing, marketing research, B2B marketing, B2B marketing agency and business management services.

#### **5. Parties' Contentions**

##### **A. Complainant**

(i) Identical or confusingly similar

Complainant contends that the Domain Name is confusingly similar to Complainant's registered B2B CFO service mark. Complainant states the test for confusing similarity typically involves a side-by-side comparison of the domain name and the textual components of the relevant trademark to assess whether the mark is recognizable within the disputed domain name. In conducting that comparison, the generic Top-Level Domain ("gTLD") is generally disregarded.

Here, Complainant claims a side-by-side comparison of the textual components of Complainant's well-known B2B CFO service mark and Respondent's Domain Name reveals they consist entirely of the same two identical acronyms ("B2B" and "CFO"), with Respondent having simply inverted the order of those acronyms as they appear in Complainant's registered service mark and added a hyphen between them. Complainant argues there is a consensus view that a domain name, which contains a common or obvious misspelling of a trademark, normally will be found to be confusingly similar to the mark, where the misspelled mark remains the dominant or principal component of the domain name. Despite the inversion of the two textual elements of Complainant's B2B CFO service mark, that mark is easily and immediately recognizable in the Domain Name. Thus, Internet users who are familiar with Complainant's mark – or the business management, consulting, and accounting services provided by B2B CFO Partners under that mark – are reasonably likely to be misled into believing that Respondent's Domain Name and any website to which it resolves are associated with Complainant or the services offered by B2B CFO Partners (as Complainant's exclusive licensee) under Complainant's registered mark.

(ii) Rights or legitimate interests

Complainant contends that Respondent lacks any rights or legitimate interest in the Domain Name. Complainant states Respondent's name, Code Mentor, bears no similarity to the Domain Name. Respondent possesses no common law or registered trademark rights in the term, "cfo-b2b." Respondent is not affiliated with Complainant, and Complainant never authorized Respondent to use its B2B CFO service mark, or any variant of that mark, in a domain name or any other capacity.

Moreover, Complainant contends that Respondent cannot establish any of the defenses listed in paragraph 4(c) of the Policy. First, before any notice of this dispute, Respondent did not use, or make demonstrable preparations to use, the Domain Name, or a name corresponding to that Domain Name, in connection with a *bona fide* offering of goods or services. See Policy, at para. 4(c)(i). Both before and after Complainant notified Respondent of this dispute, the Domain Name has been used exclusively to direct to a pay-per-click parking page containing advertising links primarily for marketing services offered by third parties. Complainant submits such use does not constitute use of the Domain Name in connection with a *bona fide* offering of goods or services within the meaning of paragraph 4(c)(i) of the Policy. Further, according to the LinkedIn profile of Respondent's founder, Mr. Sipe, Respondent was founded to provide consulting and mentoring in the discipline of computer science. That line of business has no connection to the type of financial services typically associated with the acronym "CFO," which stands for "chief financial officer." In short, Complainant has not found any evidence Respondent ever used, or made demonstrable preparations to use, the Domain Name, or any corresponding name, in connection with a *bona fide* offering of goods or services during the more than two years that have passed since Respondent registered the Domain Name.

Complainant states it discovered that a person named Sarah Oliver formed a limited liability company in Missouri called CFO-B2B, LLC on January 26, 2021. Complainant believes that Ms. Oliver is the spouse of Mr. Sipe. But Complainant has found no evidence that Code Mentor, which is the sole registrant of the Domain Name, possesses any ownership interest in the CFO-B2B limited liability company that Ms. Oliver formed. Code Mentor and CFO-B2B, LLC appear to be two separate businesses with separate ownership. Moreover, when Complainant notified Ms. Oliver in writing in February 2023 that she and CFO-B2B, LLC were infringing Complainant's registered B2B CFO service mark through a LinkedIn page Ms. Oliver had set up for CFO-B2B, LLC, Ms. Oliver responded that the LinkedIn page "was never posted on or utilized" and that "CFO-B2B, LLC never had any clients." Thus, Ms. Oliver's use of the CFO-B2B name did not extend beyond filing the paperwork to form a limited liability company called CFO-B2B, LLC and creating a LinkedIn page for that company, after which she allowed the company and LinkedIn page to lie dormant for more than two years without any effort to use either to make a *bona fide* offering of goods or services. As a result, none of Ms. Oliver's activities, which are not attributable to Respondent Code Mentor, demonstrate that Respondent either used, or made demonstrable preparations to use, the CFO-B2B name in connection with a *bona fide* offering of goods or services before it received notice in March 2023 of the dispute giving rise to this Complaint.

Second, Complainant contends that Respondent has not been commonly known by the Domain Name. See Policy, at para. 4(c)(ii). The name of Respondent is Code Mentor. Mr. Sipe founded the company in 2000, and it is a separate entity from the limited liability company that Ms. Oliver organized more than 20 years later in January 2021 and named CFO-B2B, LLC. There is no evidence that "CFO-B2B" was ever a corporate identifier by which Respondent was commonly known.

Third, Complainant claims Respondent is not 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 or service mark at issue. See Policy, at paragraph 4(c)(iii). Complainant maintains it is well-established that operating a pay-per-click parking page using a distinctive trademark in a domain name does not establish rights or legitimate interests. The use of a domain name to host pay-per-click links where the links are based on the value of a trademark rather than the generic meaning of a term is generally regarded as an unfair use resulting in misleading diversion.

(iii) Registered and used in bad faith

Complainant contends that Respondent registered and is using the Domain Name in bad faith. Here, circumstantial evidence indicates Respondent registered the Domain Name for the bad-faith purpose of selling it to Complainant for an amount that grossly exceeds Respondent's registration costs. See Policy, at para. 4(b)(i). Complainant states circumstances indicating that a domain name was registered for the bad faith purpose of selling it to a trademark owner can be highly fact specific; the nature of the domain name (e.g., whether a typo of a famous mark, a domain name wholly incorporating the relevant mark plus a geographic term or one related to the complainant's area of commercial activity, or a pure dictionary term) and the distinctiveness of trademark at issue, among other factors, are relevant to this inquiry. Complainant further submits that if circumstances indicate that a respondent's intent in registering the disputed domain name was to profit in some fashion from or otherwise exploit the complainant's trademark, panels will find bad faith on the part of the respondent. Such circumstances include the respondent's likely knowledge of the complainant's rights, failure of a respondent to present a credible evidence-backed rationale for registering the domain name, and a respondent's request for goods or services in exchange for the domain name. Additionally, a respondent's failure to comply with a cease and desist letter from a complainant may also evidence bad faith.

Here, Complainant contends that Respondent knew or should have known of Complainant's B2B CFO service mark when registering the confusingly similar Domain Name in 2021. Even the slightest level of preregistration due diligence on Respondent's part would have revealed that the B2B CFO mark was a well-known service mark being used to promote the business management, business consulting, and accounting services of Complainant's exclusive licensee, B2B CFO Partners, and that use of the Domain Name by someone other than Complainant or its licensee would likely cause consumer confusion. Had Respondent searched "cfo-b2b" on Google or another search engine, the top organic search results would have directed it to Complainant's <b2bcfo.com> domain name and several other websites where the B2B CFO service mark is used in connection with B2B CFO Partners' business management, business consulting, and accounting services. And had Respondent searched the USPTO's electronic search system for "cfo b2b," it would have discovered three separate registered service marks belonging to Complainant that include the B2B CFO mark. Thus, Complainant claims Respondent knew or should have known when it registered the Domain Name that its value would largely derive from the notoriety of Complainant's registered B2B CFO mark because consumers would expect the Domain Name to resolve to a website that related to the services offered by Complainant's licensee under that mark.

Complainant states the Domain Name is not rationally related to any services offered by Respondent, which provides consulting and mentoring in the discipline of computer science, not any type of financial services that would reasonable relate to the name "cfo-b2b," which implies the provision of chief financial officer services by one business to another. And Respondent never caused the Domain Name to resolve to a website containing content corresponding to a dictionary meaning of the combination of the two acronyms "CFO" (meaning chief financial officer) and "B2B" (meaning business-to-business) comprising the Domain Name. Instead, Respondent caused the Domain Name to resolve to a parking page with pay-per-click ads primarily for marketing services, which have no direct relation to chief-financial-officer services offered by one business to another. These circumstances support a finding that Respondent registered the Domain Name in bad faith, with an intent to profit from Complainant's B2B CFO mark.

Further, Complainant alleges that bad faith intent in registering the Domain Name is further evidenced by Respondent's offer, through Mr. Sipe's wife, Ms. Oliver, to sell the Domain Name to Complainant for the exorbitant sum of USD 10,000 after Complainant sent Ms. Oliver multiple cease-and-desist letters related to her separate infringement of the B2B CFO service mark. Shortly after Complainant first discovered the LinkedIn company page Ms. Oliver had created for CFO-B2B, LLC, Complainant's attorney sent Ms. Oliver a cease-and-desist letter in February 2023. Assuming (incorrectly) that Ms. Oliver had also registered the Domain Name because the LinkedIn page she had created for CFO-B2B, LLC falsely listed the URL "www.cfob2b.com" as the company's website, Complainant demanded Ms. Oliver transfer ownership of the Domain Name. When Ms. Oliver failed to respond to that first cease-and-desist letter, Complainant's attorney sent a second cease-and desist letter in March 2023. By this time, Complainant had learned that

Respondent, not Ms. Oliver, was the registrant of the Domain Name. So Complainant's attorney emailed a copy of the second cease-and-desist letter to Mr. Sipe, as founder of Respondent, because the second letter reiterated Complainant's demand that ownership of the Domain Name registration needed to be transferred to Complainant. Ms. Oliver responded by email to the second cease-and-desist letter, copying Mr. Sipe. Rejecting Complainant's demand that the owner of the Domain Name transfer ownership to Complainant, Ms. Oliver stated: "Should your client be interested in owning it, they are more than welcome to make an offer to purchase it." Complainant subsequently made two above-market-value offers to purchase the Domain Name, first for USD 500 and later for USD 1,500, both of which were rejected. Respondent, through Ms. Oliver, then countered with a USD 10,000 demand for the purchase of the Domain Name. That amount is grossly in excess of Respondent's likely out-of-pocket costs directly related to the Domain Name and thus supports a finding of bad faith. Complainant states domain names with the identical term ("cfo-b2b") and a different gTLD can be purchased for between USD 0.01 and USD 14.99 per year from Go Daddy, and GoDaddy appraises the current value of Respondent's Domain Name as only USD 338.00.

Moreover, Complainant states the fact that Respondent waited two years before offering to sell the Domain Name to Complainant does not prevent a finding that Respondent nonetheless registered it in bad faith, primarily for the purpose of later selling it to Complainant for a sum that exceeded Respondent's out-of-pocket costs directly related to the Domain Name. At least one other UDRP panel has determined that such a finding can be made even "in a situation involving a passive holding of the domain name registration." *Telstra Corporation Limited v. Nuclear Marshmallows*, WIPO Case No. [D2000-0003](#). Here, the two-year holding period during which the Domain Name only resolved to a pay-per-click parking page, and not to any *bona fide* website created by Respondent, followed by Respondent's offer to sell the Domain Name to Complainant for nearly 30 times its current market value are all circumstances that support a finding Respondent registered the Domain Name with a bad faith intent to profit from Complainant's service mark by later selling it to Complainant for a price exceeding Respondent's out-of-pocket costs directly related to the Domain Name.

Complainant maintains the evidence in this case also supports a finding of bad faith based on Respondent's intentional effort to attract, for commercial gain, Internet users to a pay-per-click parking page by using the Domain Name to create a likelihood of confusion with Complainant's B2B CFO service mark. See Policy, at paragraph 4(b)(iv). Complainant contends that panels have consistently found that the mere registration of a domain name that is identical or confusingly similar (particularly domain names comprising typos or incorporating the mark plus a descriptive term) to a famous or widely-known trademark by an unaffiliated entity can by itself create a presumption of bad faith. And while there is nothing *per se* illegitimate in using a domain name parking service, linking a domain name to such a service with a trademark owner's name in mind in the hope and expectation that Internet users searching for information about the business activities of the trademark owner will be directed to the parking page is a different matter. It is well established that where a domain name is used to generate revenue in respect of "click through" traffic, and that traffic has been attracted because of the name's association with a complainant, such use amounts to use in bad faith. Revenue will be generated by visitors clicking on the provided links and it does not matter whether that revenue accrues to the respondents or the operator of the parking site.

Complainant submits here, as explained above, the Domain Name is confusingly similar to Complainant's well-known B2B CFO service mark. Thus, Respondent knew or should have known that its use of the Domain Name to direct Internet traffic to a pay-per-click parking page would likely result in users searching for information about the business activities of B2B CFO Partners (conducted using the B2B CFO service mark under license from Complainant) being directed instead to the pay-per-click parking page to which Respondent caused the Domain Name to resolve. Moreover, even after Complainant sent a cease-and-desist letter in which it notified Respondent that it was using the Domain Name in bad faith and in derogation of Complainant's trademark rights, the Domain Name continued to resolve to the same pay-per-click parking page. Thus, Complainant argues there is no question that Respondent is purposefully using the likelihood of confusion between Complainant's B2B CFO service mark and the Domain Name to attract Internet users to the pay-per-click parking page in order to realize a commercial gain for itself or a third party. These circumstances provide conclusive evidence that the Domain Name was registered and is being used in bad faith. See Policy, at para. 4(b)(iv).

## B. Respondent

Respondent did not reply to Complainant's contentions.

## 6. Discussion and Findings

In order to succeed on its Complaint, Complainant must demonstrate that the three elements set forth in paragraph 4(a) of the Policy have been satisfied. Those elements are as follows:

- (i) the Domain Name registered by Respondent are identical or confusingly similar to a trademark or service mark in which Complainant has rights;
- (ii) Respondent has no rights or legitimate interests in respect of the Domain Name; and
- (iii) Respondent has registered and is using the Domain Name in bad faith.

### A. Identical or Confusingly Similar

The Panel finds that Complainant has demonstrated well-established rights in its B2B CFO service mark, both through registration and widespread use over a long period. The unique combination of the acronyms "B2B" and "CFO" in Complainant's service mark is distinctive. Moreover, Complainant has also indicated that the B2B CFO service mark has been registered for more than two decades and used under license by one of the nation's largest providers of CFO consulting and business transition services to privately-held companies, and was named to the 2018 Forbes' Small Giants List as one of only 25 companies in the United States to receive that award.

The Panel determines that the Domain Name is confusingly similar to Complainant's B2B CFO service mark. A side-by-side comparison of the textual components of Complainant's mark and the Domain Name shows they contain the same two identical acronyms, "B2B" and "CFO," with Respondent in the Domain Name having reversed the order of the acronyms as they appear in Complainant's mark and added a hyphen between them. See WIPO Overview of WIPO Panel Views on Selected UDRP Questions, Third Edition ("[WIPO Overview 3.0](#)"), at section 1.7 ("This test typically involves a side-by-side comparison of the domain name and the textual components of the relevant trademark to assess whether the mark is recognizable within the disputed domain name."). The Panel determines that these changes do not avoid confusing similarity, as the mark is immediately recognizable in the Domain Name. See [WIPO Overview 3.0](#), section 1.9 ("A domain name which consists of a common, obvious, or intentional misspelling of a trademark is considered by panels to be confusingly similar to the relevant mark for purposes of the first element. This stems from the fact that the domain name contains sufficiently recognizable aspects of the relevant mark.").

Accordingly, the Panel finds that the Domain Name is confusingly similar to a trademark in which Complainant has rights in accordance with paragraph 4(a)(i) of the Policy.

### B. Rights or Legitimate Interests

Regarding the second element of the Policy, section 2.1 of the [WIPO Overview 3.0](#) states, "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. If the respondent fails to come forward with such relevant evidence, the complainant is deemed to have satisfied the second element."

Here, the Panel determines that Complainant has made out a *prima facie* case, while Respondent has failed to respond to Complainant's contentions. The Panel finds that Complainant has not authorized Respondent to use Complainant's B2B CFO service mark in the Domain Name or otherwise; that Respondent is not commonly known by the Domain Name, particularly as Respondent's name, Code Mentor, bears no

resemblance to the Domain Name; that Respondent has not used the Domain Name for a legitimate noncommercial or fair use, nor used it in connection with a *bona fide* offering of goods or services. Instead, the Domain Name is being used by Respondent to link to pay-per-click advertisements related primarily to marketing and business management services. *BHP Billiton Innovation Pty Ltd v. Amy Stafford*, WIPO Case No. [D2017-0130](#) (“It is well-established that operating a [pay-per-click] parking page using a distinctive trademark in a domain name does not establish rights or legitimate interests.”).

Moreover, as explained by Complainant above, the LinkedIn profile of Respondent’s founder states that Respondent was founded in 2000 under the name Code Mentor to provide consulting and mentoring in the discipline of computer science, which is a line of business that has no rational connection to the type financial services typically associated with the acronym “CFO,” which stands for “chief financial officer.” Thus, Respondent’s business is not related to and descriptive meaning that might be given to the Domain Name.

Regarding whether Respondent was ever commonly known by the Domain Name or used it in connection with a *bona fide* offering of goods or services, Complainant has indicated that there is a separate limited liability company named CFO-B2B, LLC, which was organized in January 2021 by Respondent’s apparent spouse, Ms. Oliver. However, there is no evidence that “CFO-B2B” was ever used as a corporate identifier for Respondent. Moreover, in response to a cease-and-desist letter from Complainant’s counsel, Ms. Oliver stated that the LinkedIn page for CFO-B2B, LLC “was never posted on or utilized” and that “CFO-B2B, LLC never had any clients.” Thus, as Complainant has asserted, Ms. Oliver’s use of the CFO-B2B name appears not to have extended beyond filing the paperwork to form a limited liability company called CFO-B2B, LLC and creating a LinkedIn page for that company, after which the company and LinkedIn page were dormant for more than two years. As a result, Ms. Oliver’s activities, which are not legally attributable to Respondent, fail to demonstrate that Respondent was known by the CFO-B2B name. Moreover, they do not provide sufficient evidence that Respondent used, or made demonstrable preparations to use, the CFO-B2B name in connection with a *bona fide* offering of goods or services before Respondent first received notice of this dispute in March 2023.

In addition, even if Respondent’s reasons for the registration of the Domain Name were connected somehow to Ms. Oliver’s activities, the Panel finds that the incorporation of CFO-B2B, LLC and the creation of a dormant LinkedIn profile, in the circumstances of this case, are not sufficient to give rise to rights or legitimate interests in the Domain Name.

Accordingly, the Panel finds that Complainant has made a *prima facie* showing of Respondent’s lack of rights or legitimate interests in respect of the Domain Name, which has not been rebutted by Respondent. The Panel therefore finds that Complainant has established the second element of the Policy in accordance with paragraph 4(a)(ii).

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

The third element of paragraph 4(a) of the Policy requires that Complainant demonstrate that Respondent registered and is using the Domain Name in bad faith. [WIPO Overview 3.0](#), section 3.1, states, “bad faith under the UDRP is broadly understood to occur where a respondent takes unfair advantage of or otherwise abuses a complainant’s mark.”

Here, the Panel determines that the Domain Name was registered and is being used in bad faith. Complainant has provided persuasive circumstantial evidence that – given the distinctiveness of its B2B CFO service mark; the more than 20 years that have passed between Complainant’s earliest trademark registrations and the registration of the Domain Name in January 2021; and the reputation of Complainant’s licensee’s business while having long used the B2B CFO service mark – Respondent, when registering the Domain Name, was likely aware of Complainant and its B2B CFO mark, and intentionally targeted it, when registering the Domain Name. Complainant provided evidence that its B2B CFO mark was a well-known mark in its field and used over a long period to promote the business management, business consulting, and accounting services of Complainant’s exclusive licensee, B2B CFO Partners. In the face of Complainant’s



contentions and evidence in the Complaint, Respondent has provided no response in this case to attempt to justify its registration of the Domain Name, or to deny Complainant's allegations. The Panel finds, on the balance of the probabilities, that the Domain Name was registered in bad faith.

The record in this case also contains an email from Ms. Oliver (apparent spouse of Respondent's founder, Mr. Sipes), dated March 26, 2023, to Complainant's counsel, in which Ms. Oliver stated the following regarding the Domain Name: "I will not transfer ownership of the domain name to your client. We have rightfully purchased it, and own it. Should your client be interested in owning it, they are more than welcome to make an offer to purchase it." Moreover, in her email of May 12, 2023, to Complainant's counsel, Ms. Oliver stated "[w]e will agree to settle for \$10,000." In the face of Complainant's contentions in the Complaint, these statements do little to provide any justifiable basis for Respondent's registration of the Domain Name. On the contrary, these statements point towards the Domain Name being registered likely due to its value in connection with Complainant's service mark. Moreover, the Domain Name itself, <cfo-b2b.com>, is not on its face related to the services offered by Respondent, which according to the founder's LinkedIn page provides consulting and mentoring in the computer science field.

Here, the Panel finds that Complainant has provided sufficient unrebutted circumstantial evidence that Respondent registered the Domain Name for the bad faith purpose of selling it to Complainant for an amount that exceeds Respondent's likely registration costs. Respondent, by directing the Domain Name to pay-per-click links for business marketing and management services (to some extent competitors of Complainant's services), has used it to intentionally attempt to attract, for commercial gain, Internet users to Respondent's website or other on-line location, by creating a likelihood of confusion with Complainant's mark as to the source, sponsorship, affiliation. See [WIPO Overview 3.0](#), section 3.1.1 (if "circumstances indicate that the respondent's intent in registering the disputed domain name was in fact to profit in some fashion from or otherwise exploit the complainant's trademark, panels will find bad faith on the part of the respondent." Such circumstances include in relevant part: "(i) the respondent's likely knowledge of the complainant's rights;" "(ii) the distinctiveness of the complainant's mark;" "(vii) failure of a respondent to present a credible evidence-backed rationale for registering the domain name;" and "(viii) a respondent's request for goods or services in exchange for the domain name." *Id.*).

Respondent adopted the particular combination of "CFO" together with "B2B" as a Domain Name, corresponding to Complainant's service mark in a reversed order, and the Domain Name was linked to a pay-per-click webpage that contained links for business marketing and management services (being the latter a field where Complainant provides services). Moreover, even after Complainant sent a cease-and-desist letter in which it notified Respondent that it was using the Domain Name in bad faith, the Domain Name continued to resolve to the same pay-per-click parking page. The unrebutted evidence indicates Respondent is using the Domain Name to take unfair advantage of Complainant's B2B CFO mark. Additionally, in the circumstances of this case, Respondent's failure to comply with Complainant's cease-and-desist letter and request an exorbitant amount for the Domain Name is also evidence bad faith. See *OLX, B.V. v. Abdul Ahad / Domains By Proxy, LLC*, WIPO Case No. [D2015-0271](#) (respondent's offer, in response to a cease-and-desist letter from the complainant, to sell the disputed domain name to the complainant for a sum that appears on its face to be in excess of the respondent's out-of-pocket expenses is evidence of bad faith); *Domains by Proxy, LLC / Kamal Karmakar*, WIPO Case No. [D2016-2497](#) (respondent's offer to sell domain name to complainant for USD 4,000 during settlement discussions supported a finding of bad faith).

Accordingly, in view of all of the facts and circumstances in this case, and Respondent's failure to provide a response, the Panel finds on the balance of the probabilities that the Domain Name has been registered and is being used in a bad faith 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 Domain Name, <cfo-b2b.com>, be transferred to Complainant.

*/Christopher S. Gibson/*

**Christopher S. Gibson**

Sole Panelist

Date: September 5, 2023