

ADMINISTRATIVE PANEL DECISION

KPMG International Cooperative v. Sophia, Sophia
Case No. DCC2024-0040

1. The Parties

The Complainant is KPMG International Cooperative, Switzerland, represented by Taylor Wessing LLP, United Kingdom (“U.K.”).

The Respondent is Sophia, Sophia, United States of America (“U.S.”).

2. The Domain Name and Registrar

The disputed domain name <kpmgai.cc> is registered with Dominet (HK) Limited (the “Registrar”).

3. Procedural History

The Complaint was filed with the WIPO Arbitration and Mediation Center (the “Center”) on December 19, 2024. On the same day, the Center transmitted by email to the Registrar a request for registrar verification in connection with the disputed domain name. On December 20, 2024, 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 (Unknown) and contact information in the Complaint.

The Center sent an email communication to the Complainant on December 23, 2024, 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 8, 2025.

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 9, 2025. In accordance with the Rules, paragraph 5, the due date for Response was January 29, 2025. The Respondent did not submit any response. Accordingly, the Center notified the Respondent’s default on January 30, 2025.

The Center appointed Alistair Payne as the sole panelist in this matter on February 5, 2025. 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 KPMG network is one of the world's leading providers of audit, tax, and advisory services. Those services are provided by the KPMG member firms under the trade mark KPMG. Member firms of the KPMG network of independent firms are affiliated with the Complainant. The KPMG member firms operate in approximately 143 countries and territories, with more than 273,000 employees.

The Complainant owns numerous trade mark registrations worldwide for the trade mark KPMG and licenses them as appropriate to the KPMG member firms worldwide. In particular the Complainant owns U.S. trade mark registration number 2339547 registered on April 11, 2000, and European Union trade mark registration number 001011220 registered on April 25, 2000. It also owns the domain name <kpmg.com> from which it operates its main website and email addresses.

The disputed domain name was registered on November 18, 2024. It does not resolve to an active website.

5. Parties' Contentions

A. Complainant

The Complainant contends that it has satisfied each of the elements required under the Policy for a transfer of the disputed domain name.

Notably, the Complainant contends that it owns registered trade mark rights for its KPMG mark which is wholly incorporated into it as the first and dominant element of the disputed domain name. It says that the inclusion of the suffix "AI" suggests an association with artificial intelligence. As the Complainant provides artificial intelligence services the Complainant says that the combination of the name KPMG with the suffix "AI" conveys the meaning that the disputed domain name relates to AI-related services offered by the Complainant, or that it is a company within its corporate group, or an economic undertaking connected with the Complainant.

After noting that the disputed domain name was registered on November 18, 2024 many years after the establishment of the Complainant's well-known KPMG mark and that the disputed domain name does not resolve to a valid website, the Complainant also confirms that the Complainant (and its related entities) has no real connection with the Respondent or with the disputed domain name.

Accordingly, asserts the Complainant, 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. It also says that the Respondent is not commonly known by the disputed domain name and there is no credible basis on which the Respondent is, or could be, making any legitimate noncommercial or fair use of the disputed domain name.

As far as bad faith is concerned, the Complainant contends that the registration of the disputed domain name was not by coincidence as the combination of the letters KPMG (in that order) is highly unusual and totally unique to the Complainant. It says that the chances of someone independently coming up with the exact combination and order of the letters KPMG is 1 in 456,976 (26 letters in the alphabet x 26 x 26 x 26).

Further, says the Complainant, the fact that the disputed domain name is not in active use and does not resolve to an active website, suggests that it was registered or acquired primarily for the purpose of selling, renting, or otherwise transferring the disputed domain name to the Complainant or to a competitor, for

valuable consideration in excess of the Respondent's out-of-pocket costs. Alternatively, says the Complainant, the disputed domain name was registered in order to prevent the Complainant from reflecting the KPMG mark in a corresponding domain name, and by doing so, intentionally attempted to attract for commercial gain, Internet users to the Respondent's website or other on-line location, by creating a likelihood of confusion with the Complainant's mark as to the source, sponsorship, affiliation, or endorsement of the Respondent's website.

B. Respondent

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

6. Discussion and Findings

A. Identical or Confusingly Similar

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 trade mark and the disputed domain name. WIPO Overview of WIPO Panel Views on Selected UDRP Questions, Third Edition, ("[WIPO Overview 3.0](#)"), section 1.7.

The Complainant has shown rights in respect of a trade mark or service mark for the purposes of the Policy. [WIPO Overview 3.0](#), section 1.2.1.

The entirety of the mark is reproduced within the disputed domain name. Accordingly, the disputed domain name is confusingly similar to the mark for the purposes of the Policy. [WIPO Overview 3.0](#), section 1.7.

Although the addition of another term, here "AI" may bear on assessment of the second and third elements, the Panel finds the addition of such term does not prevent a finding of confusing similarity between the disputed domain name and the mark for the purposes of the Policy. [WIPO Overview 3.0](#), section 1.8.

The Panel finds the first element of the Policy has been established.

B. Rights or Legitimate Interests

Paragraph 4(c) of the Policy provides a list of circumstances in which the Respondent may demonstrate rights or legitimate interests in a disputed 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.

The Complainant has noted that the disputed domain name was registered on November 18, 2024, many years after the establishment of the Complainant's well-known KPMG mark and that the disputed domain name does not resolve to a valid website. It has also confirmed that it and its related entities have no real connection with the Respondent or the disputed domain name.

The Complainant has also asserted that 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. It has submitted that the Respondent is not commonly known by the disputed domain name and that there is no credible basis on which the Respondent is, or could be, making any legitimate noncommercial or fair use of the disputed domain name.

Having reviewed the available record, the Panel finds the Complainant has established a prima facie case that the Respondent lacks rights or legitimate interests in the disputed domain name. The Respondent has not rebutted the Complainant's prima facie showing and has not come forward with any relevant evidence demonstrating rights or legitimate interests in the disputed domain name such as those enumerated in the Policy or otherwise.

The Panel finds the second element of the Policy has been established.

C. Registered and Used in Bad Faith

The Panel notes that, for the purposes of paragraph 4(a)(iii) of the Policy, paragraph 4(b) of the Policy establishes circumstances, in particular, but without limitation, that, if found by the Panel to be present, shall be evidence of the registration and use of a domain name in bad faith.

The disputed domain name was only registered in November 2024, many years after the Complainant registered its KPMG mark in the U.S and the European Union. The KPMG mark is an unusual combination of letters, and the mark has been extensively used by the Complainant in many countries worldwide and clearly enjoys a very considerable goodwill and reputation. As regards the composition of the disputed domain name, the Panel considers that it is inherently misleading and refers to the artificial intelligence services provided by the Complainant. Also, considering that there is no evidence of actual use of the disputed domain name which supports any argument that the Respondent enjoys rights in the mark, or is known by it, the Panel finds that it is more likely than not that the Respondent registered the disputed domain name knowingly and with knowledge of the Complainant and of its mark.

Panels have found that the non-use of a domain name (including a blank page as in this case) would not prevent a finding of bad faith under the doctrine of passive holding. [WIPO Overview 3.0](#), section 3.3. Having reviewed the available record, the Panel notes the degree of distinctiveness of the Complainant's trade mark and the substantial worldwide reputation attaching to it and also notes that the Respondent did not use proper name and contact address details on the face of the Whois registration details. Even the Respondent's name and address details, as disclosed by the Registrar, appear to be contrived and lack address details and it seems most likely to the Panel that the name "Sophia Sophia" is made up and false. Furthermore, the Respondent has failed to file any response. In all of the circumstances, the Panel does not find it at all likely that the Respondent could plausibly use the disputed domain name in good faith and therefore finds that in the circumstances of this case the passive holding of the disputed domain name does not prevent a finding of bad faith under the Policy.

The Panel finds that the Complainant has established 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 <kpmgai.cc> be transferred to the Complainant.

/Alistair Payne/

Alistair Payne

Sole Panelist

Date: February 19, 2025