

## **ADMINISTRATIVE PANEL DECISION**

Stichting BDO v. Privacy Service Provided by Withheld for Privacy ehf / Pkg LLC, ww

Case No. D2022-2602

### **1. The Parties**

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

The Respondent is Privacy Service Provided by Withheld for Privacy ehf, Iceland / Pkg LLC, ww, United States.

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

The disputed domain name <ar-bdo.com> is registered with NameCheap, Inc. (the “Registrar”).

### **3. Procedural History**

The Complaint was filed with the WIPO Arbitration and Mediation Center (the “Center”) on July 16, 2022. On July 18, 2022, the Center transmitted by email to the Registrar a request for registrar verification in connection with the disputed domain name. On July 18, 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 19, 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 20, 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 20, 2022. In accordance with the Rules, paragraph 5, the due date for Response was August 9, 2022. The Respondent did not submit any response. Accordingly, the Center notified the Respondent’s default on August 10, 2022.

The Center appointed Elise Dufour as the sole panelist in this matter on August 22, 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 an international network of firms providing services in the fields of accounting, taxation, consulting and advice under the name BDO. The BDO Network currently has over 88,000 employees worldwide in 1,617 offices in 167 countries, including in the United States, Europe, Africa and the Middle East, South America, and Asia.

The Complainant is the owner of numerous trademark registrations comprising the mark BDO, including the following trademark registrations:

- United States Trademark Registration number 4,854,142 for BDO, registered on November 17, 2015;
- United States Trademark Registration number 2,699,812 for BDO and device, registered on March 25, 2003.

The Complainant has also registered BDO as the operative element of multiple domain names, including <bdo.com>, registered on February 27, 1995, that it uses in connection with a website where it provides information about its network and its services.

The Respondent is an individual with an address in the United States.

The disputed domain name was registered on July 11, 2022, which does not resolve to any active website; rather, it is passively held.

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

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

For the Complainant, the disputed domain name is nearly identical and confusingly similar to its prior rights as composed of its trademark BDO associated with the letters "AR" (referring to "accounts receivable"). The Complainant underlines that the letters "BDO" have no apparent meaning other than to designate the Complainant and the Complainant's trademarks. Overall, for the Complainant, the use of the letters "AR" (plus a hyphen) added to the disputed domain name only increases the potential for confusion with the Complainant's BDO trademarks, since Internet users will very likely be confused as to whether an association exists between the disputed domain name and the Complainant's accounting/billing department.

The Complainant argues that the Respondent has no rights including trademark rights in respect of the name BDO and has never been authorized by the Complainant to use its. The Respondent is not commonly known by the name BDO, nor was it known as such prior to the date on which the Respondent registered the disputed domain name. In addition, the Complainant stresses that the Respondent is not making a legitimate noncommercial fair use of the disputed domain name inasmuch the disputed domain name resolves to a page that appears to be parked/hosted by the Registrar and/or a "parking service", displaying the following:

"2022 Copyright. All Rights Reserved.

The Sponsored Listings displayed above are served automatically by a third party. Neither Parkingcrew nor the domain owner maintain any relationship with the advertisers.  
Privacy Policy."

Finally, the Complainant submits that the Respondent has registered the disputed domain name in bad faith, with the aim of taking advantage of the reputation of the trademarks BDO given the Complainant's worldwide reputation and the ubiquitous presence of the BDO trademark on the Internet. The Complainant argues also that the bad faith of the Respondent is established by the fact that, when registering the disputed domain name, the Respondent employed a privacy service in order to hide its identity. The Complainant adds that the disputed domain name is used in bad faith inasmuch it provides copies of three different email correspondence, and a copy of a falsified invoice bearing the Complainant's logo and contact information, sent to the Complainant's client from the email address "[...]@ar-bdo.com", and copying an email address associated to the disputed domain name using the term "collections", which attempt to collect payment on the falsified invoice.

Considering all the above, the Complainant requests from the Panel to order that the disputed domain name be transferred to the Complainant.

## **B. Respondent**

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

## **6. Discussion and Findings**

### **A. Identical or Confusingly Similar**

The disputed domain name wholly incorporates the Complainant's trademarks BDO, which, as it has been long established by previous UDRP panels, may be sufficient to determine that a disputed domain name is identical or confusingly similar to the Complainant's trademarks.

The disputed domain name also includes the letters "ar", which could refer to "accounts receivable". Given that the Complainant's BDO mark is clearly recognizable within the disputed domain name, the addition of the letters "ar", with a hyphen, does not avoid a finding that the disputed domain name is confusingly similar to the BDO trademark.

The only other element in the disputed domain names is a generic Top-Level Domain ("gTLD") (".com"). As a mere technical requirement of registration, this element is generally disregarded in the comparison between a domain name and a trademark for the purposes of the first element of paragraph 4(a) of the Policy.

Thus, the Panel finds that the disputed domain name is confusingly similar to the Complainant's trademarks.

The Panel finds that the requirement of paragraph 4(a)(i) of the Policy is met.

### **B. Rights or Legitimate Interests**

On the basis of the evidence and arguments submitted, the Panel considers that the Complainant has successfully established the Respondent is not commonly known under the disputed domain name, nor does it own registered rights on the disputed domain name or has been authorized by the Complainant to use the prior trademarks in any way.

In addition, the Respondent has "parked" the disputed domain name with the Registrar. Under the circumstances, this in itself does not establish any right or legitimate interest in the disputed domain name by the Respondent, see *Sports Holdings, Inc. v. MB*, WIPO Case No. [D2006-1262](#).

As such, the Panel finds that the burden of production regarding this element shifts to the Respondent. See section 2.1, WIPO Overview of WIPO Panel Views on Selected UDRP Questions, Third Edition ([WIPO Overview 3.0](#)).

The Respondent did not provide any Response or evidence in this administrative proceeding.

The Panel also notes that the disputed domain name has been used for a fraudulent email scheme, and the Panel considers that such use can never confer rights or legitimate interests on a respondent. On the basis of the foregoing, the Panel considers that none of the circumstances of rights or legitimate interests envisaged by paragraph 4(c) of the Policy apply, and that the Complainant has satisfied the requirements of the second element under the Policy.

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

With regards to the registration of the disputed domain name, in the present context, the letters “bdo” have no apparent meaning other than to designate the Complainant and the Complainant’s trademarks. The Complainant has demonstrated a long standing and widespread use of its name and trademarks worldwide. It is therefore reasonable to conclude that the Respondent registered the disputed domain name with the Complainant and its trademarks in mind and, as the Complainant submits, with no other goal than to falsely create the impression of an affiliation with the Complainant.

The Panel hence finds that the disputed domain name was registered in bad faith.

As to use of the disputed domain name in bad faith, the disputed domain name links to a parking page, but has been used in connection with email addresses to perpetuate a fraudulent email scheme.

The Panel has hence reviewed all elements of this case, and attaches particular relevance to the following elements to assert use in bad faith:

Firstly, the Panel notes that when it registered the disputed domain name, the Respondent used a privacy service, which may constitute a factor indicating bad faith, particularly when the disputed domain name has been used in connection with a fraudulent email scheme (see section 3.6, [WIPO Overview 3.0](#)).

In addition, the disputed domain name incorporates the Complainant’s distinctive and well-known trademark in its entirety, to which is added the letters “ar”, potentially meaning “accounts receivable”, which together creates a likelihood of confusion with the Complainant’s trademarks.

Finally, the Complainant has presented evidence, including of correspondence between an email address configured from the disputed domain name and some of the Complainant’s customers, showing that the Respondent, most likely than not, has used the disputed domain name to create an email address which used to communicate with the Complainant’s clients and to send them fraudulent invoices for payment. Although the disputed domain name does not resolve to an active website, there is clear evidence that the Respondent has used it in relation to a fraudulent scheme to defraud the Complainant’s clients of significant sums of money, amounting to bad faith use.

Therefore, the Panel finds that the requirement of registration and use in bad faith is satisfied, according to the Policy, paragraph 4(a)(iii).

## **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, <ar-bdo.com> be transferred to the Complainant.

*/Elise Dufour/*

**Elise Dufour**

Sole Panelist

Date: September 6, 2022