

ADMINISTRATIVE PANEL DECISION

Stichting BDO v. Queen Base
Case No. D2023-4062

1. The Parties

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

The Respondent is Queen Base, United States.

2. The Domain Name and Registrar

The disputed domain name <bdo-us.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 September 28, 2023. On September 28, 2023, the Center transmitted by email to the Registrar a request for registrar verification in connection with the disputed domain name. On September 28, 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 (Redacted for Privacy / Privacy service provided by Withheld for Privacy ehf) and contact information in the Complaint. The Center sent an email communication to the Complainant on October 2, 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 October 6, 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 October 10, 2023. In accordance with the Rules, paragraph 5, the due date for Response was October 30, 2023. The Respondent did not submit any response. Accordingly, the Center notified the Respondent's default on November 2, 2023.

The Center appointed Oleksiy Stolyarenko as the sole panelist in this matter on November 13, 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 a part of the BDO network, a global network of independent member firms providing services in accounting, taxation, consulting, and advisory fields. The network has, in total, over 111,300 global employees in more than 1,800 offices in 164 countries around the world, including in Europe, Africa and the Middle East, North and South America, and Asia.

The Complainant is the registered owner of over 350 trademark registrations and applications in 173 territories, specifically for various BDO marks including:

- United States Registration for BDO, No. 4,854,142, registered on November 17, 2015; and
- United States Registration for BDO, No. 2,699,812, registered on March 25, 2003.

The Complainant and the member firms belonging to the BDO network also own many domain names corresponding to or containing the term “BDO”, including its official domain name, <bdo.com>, registered on February 28, 1995.

The Respondent appears to be a company registered in the United States. According to the WhoIs, the disputed domain name was registered in the name of the Respondent on September 11, 2023. At the time of filing the Complaint and at the time of the decision, the disputed domain name does not link to an active webpage.

5. Parties’ Contentions

A. Complainant

The Complainant contends that it has strong rights in BDO trademark by virtue of its longstanding use and registration of the marks in a number of jurisdictions around the world including use online. Also, the Complainant indicates that its activities and initiatives receive attention in media in many countries worldwide. The Complainant has developed substantial goodwill and reputation in its BDO name and marks.

A number of previous UDRP panels have recognized the value of the Complainant’s trademark and its association with the Complainant.

The Complainant contends that the disputed domain name is nearly identical and confusingly similar to its BDO trademark, as it consists only of the letters “BDO”, country code “us” separated by hyphen and combined with the generic Top-Level Domain (“gTLD”) “.com”. The Complainant claims that these additions do not prevent a finding of the confusing similarity between the disputed domain name and its BDO trademark, and do not create an overall different impression.

The Complainant contends that the Respondent has no rights or legitimate interests in the disputed domain name as the BDO trademark precedes the registration of the disputed domain name for years. There is no evidence of the Respondent’s use of, or demonstrable preparations to use, the domain name in connection with a *bona fide* offering of goods or services. Moreover, the Respondent is not commonly known by the domain name.

The Complainant has not authorized the Respondent to use the BDO mark in the disputed domain name.

The Respondent was fully aware of the Complainant's reputation and the Complainant's trademark rights on the BDO mark when the Respondent registered the disputed domain name. The BDO mark is well known and it is inconceivable that the Respondent registered the disputed domain name without knowing of the Complainant's trademark rights.

The disputed domain name was registered and is being used in bad faith by the Respondent. At the time of the Complaint, the disputed domain name did not resolve to an active webpage. This apparent non-use of the disputed domain name does not prevent finding of bad faith use.

Therefore, the disputed domain name has been registered by the Respondent in an unfair manner and in bad faith. It is also inconceivable that the Respondent had any good faith intentions at the point of registering the disputed domain name.

The Complainant seeks a decision 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 Panel accepts that the Complainant has rights in the BDO trademark, based on its United States registered trademarks, other trademark registrations globally, and intensive use in connection with provision of services in accounting, taxation, consulting, and advisory fields.

Therefore, the Panel considers that the Complainant has satisfied the threshold requirement of having relevant trademark rights.

The disputed domain name features the Complainant's BDO trademark with the added letters "us" separated by hyphen and combined with the gTLD ".com".

The gTLD is viewed as a standard registration requirement and as such is typically disregarded under the first element confusing similarity test. See section 1.11.1 of the WIPO Overview of WIPO Panel Views on Selected UDRP Questions, Third Edition ([WIPO Overview 3.0](#)). Therefore, the Panel disregards the gTLD for the purposes of this comparison.

The Panel notes that added hyphen and letters "us" after the Complainant's mark does not prevent the Complainant's trademark from being recognizable in the disputed domain name.

Thus, the Panel finds that the disputed domain name incorporates the Complainant's BDO trademark entirely.

Based on that, the Panel considers that the disputed domain name is confusingly similar to the Complainant's BDO trademark.

For all the foregoing reasons, the Panel finds that the first element of paragraph 4(a) of the Policy has therefore been satisfied by the Complainant.

B. Rights or Legitimate Interests

Paragraph 4(a)(ii) of the Policy requires the Complainant to establish that the Respondent has no rights or legitimate interests in the disputed domain name. Once the Complainant establishes a *prima facie* case

against the Respondent under this ground, the burden of production shifts to the Respondent to rebut it. See section 2.1 of the [WIPO Overview 3.0](#). In this case, the Respondent did not rebut the Complainant's *prima facie* case regarding the lack of rights or legitimate interests.

However, the overall burden of proof remains with the Complainant. Paragraph 4(c) of the Policy provides circumstances that demonstrate the respondent's rights or legitimate interests to the disputed domain name, and that complainants frequently address to show that the activities of the respondent does not fall under the *bona fide* offering of goods or services (paragraph 4(c)(i) of the Policy), that the respondent is not commonly known by the disputed domain name (paragraph 4(c)(ii) of the Policy) and that the respondent is not involved into a legitimate noncommercial or fair use of the disputed domain name (paragraph 4(c)(iii) of the Policy).

According to the Complainant, the Respondent is not authorized or licensed to use the BDO trademark in the disputed domain name.

Given that the disputed domain name includes the Complainant's trademark completely with added letters "us" that can reasonably be inferred to correspond to the "United States", which is one of the main markets for the Complainant, the Panel struggles to conceive any rights or legitimate interests of the Respondent in the disputed domain name because the disputed domain name effectively impersonates or suggests sponsorship or endorsement by the Complainant. See section 2.1.5 of the [WIPO Overview 3.0](#). Under such circumstances, any use of the disputed domain name by the Respondent will likely only increases the possibility of Internet users' to falsely attribute the disputed domain name to the activities of the Complainant.

The Respondent did not submit a Response or attempt to demonstrate any rights or legitimate interests in the disputed domain name, and the Panel draws adverse inferences from this failure, where appropriate, in accordance with the Rules, paragraph 14(b).

Taking into account the fame and intensive of use of the Complainant's BDO trademark, and in the corresponding Complainant's domain name and website, and in the absence of evidence to the contrary, the Panel finds that the Respondent is not involved in a *bona fide* offering of goods or services (under paragraph 4(c)(i) of the Policy) and the Respondent's activities does not fall under a legitimate noncommercial use (under paragraph 4(c)(iii) of the Policy).

The Panel did not find any evidence that the Respondent is commonly known by the disputed domain name and concludes that the Respondent is not commonly known by the disputed domain name under paragraph 4(c)(ii) of the Policy.

Thus, the Panel finds that the Complainant has satisfied the second element of the Policy, namely paragraph 4(a)(ii).

C. Registered and Used in Bad Faith

As the Panel established above, the Complainant's BDO trademark was used in commerce well before the registration of the disputed domain name on September 11, 2023. The Complainant's BDO trademark predates registration of the disputed domain name for decades.

Previous UDRP panels have already recognized the wide reputation of the BDO trademark: "The Complainant has trademark rights in BDO since at least 2001, and corresponding domain name since 1995. This Panel accepts the Complainant's evidence that the BDO trademark is well known worldwide in its field." See *Stichting BDO v. Jackieke fawcett*, WIPO Case No. [D2023-2317](#).

Another UDRP panel also noted: “With regard to the requirement that the Respondent registered the disputed domain name in bad faith, since the Complainant’s BDO trademark is well known, it is highly unlikely that the Respondent would not have known of the Complainant’s right in the trademark at the time of registration of the disputed domain name, particularly considering the first part of the disputed domain name corresponds to the name of one of the Complainant’s group companies BDO USA, LLP.” See *Stichting BDO v. lisa hinrichs, Klinks Inc*, WIPO Case No. [D2023-2934](#).

The Panel agrees and considers that the well-known character of the BDO trademark is established.

The Panel finds with a high degree of certainty that the Respondent knew of the Complainant’s BDO trademark when registering the disputed domain name. This conclusion is supported by the well-known character of the Complainant’s marks, strong presence of the Complainant online and in the United States, the reported country of registration for the Respondent.

The Respondent also supplemented the disputed domain name with letters “us”, that could be interpreted as a country code for “United States” or the main market of the Complainant and where the Complainant enjoys the strongest level of fame and reputation of its mark. Thus, the Respondent’s aim on targeting the Complainant, its reputation and customers is clear to the Panel.

Furthermore, the Respondent failed to submit a response to disprove allegations of illegal activity or provide any evidence of a good faith use or to show rights or legitimate interests in the disputed domain name.

The Panel concludes that the Respondent’s intent for registering the disputed domain name, which reproduces the Complainant’s trademark entirely has always been to capitalize on the goodwill of the Complainant’s trademark.

According to previous UDRP panel decisions, passive holding does not prevent a finding of bad faith use in certain circumstances. See section 3.3 of [WIPO Overview 3.0](#).

Furthermore, the Panel finds it implausible that the disputed domain name could be used by the Respondent in good faith considering that it is confusingly similar to the Complainant’s trademarks. The Panel finds that the fact that the disputed domain name does not currently resolve to an active website does not prevent a finding of bad faith in these circumstances.

Therefore, based on the confirmed reputation, fame, and long term use of the Complainant’s BDO trademark, and in the absence of the response from the Respondent providing any explanation or evidence of actual or contemplated good-faith use, the Panel finds the Respondent registered and used the disputed domain name in bad faith and that the Complainant consequently has satisfied the third element of the Policy, namely, 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 disputed domain name, <bdo-us.com>, be transferred to the Complainant.

/Oleksiy Stolyarenko/

Oleksiy Stolyarenko

Sole Panelist

Date: November 27, 2023