

ADMINISTRATIVE PANEL DECISION

Mazars v. 申中朝 (Shen Zhong Chao)

Case No. D2024-3041

1. The Parties

The Complainant is Mazars, Belgium, represented by SafeBrands, France.

The Respondent is 申中朝 (Shen Zhong Chao), China.

2. The Domain Name and Registrar

The disputed domain name <forvis-mazars.com> is registered with Alibaba Cloud Computing Ltd. d/b/a HiChina (www.net.cn) (the "Registrar").

3. Procedural History

The Complaint was filed with the WIPO Arbitration and Mediation Center (the "Center") on July 25, 2024. On July 25, 2024, the Center transmitted by email to the Registrar a request for registrar verification in connection with the disputed domain name. On July 26, 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 (N/A) and contact information in the Complaint. The Center sent an email communication to the Complainant on July 26, 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 July 29, 2024.

On July 26, 2024, the Center informed the parties in Chinese and English, that the language of the registration agreement for the disputed domain name is Chinese. On July 29, 2024, the Complainant requested English to be the language of the proceeding. The Respondent did not submit any comment on the Complainant's submission.

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 August 5, 2024. In accordance with the Rules, paragraph 5,

the due date for Response was August 25, 2024. The Respondent did not submit any response. Accordingly, the Center notified the Respondent's default on August 26, 2024. On the same day, the Respondent sent an informal email to the Center.

The Center appointed Linda Chang as the sole panelist in this matter on September 2, 2024. 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, founded in 1945, is a leading international audit, tax and advisory firm and connects partnership of over 47,000 professionals with a presence in over 100 countries and territories.

The Complainant is the owner of the following MAZARS trademark registrations:

- i) International trademark registration No. 608854, registered July 30, 1993, in Class 35, 36, 41 and 42;
- ii) International trademark registration No. 1545842, registered on June 8, 2020, in Class 35, 36, 41, 42 and 45;
- iii) International trademark registration No. 1697842, registered on May 13, 2022, in Class 9, 16, 35, 36, 41, 42 and 45.

On November 15, 2023, the Complainant and Forvis, the eighth largest public accounting firm in the United States of America, jointly announced that they would create a new global network effective June 1, 2024. The network operates under a new brand worldwide, Forvis Mazars.

Meanwhile, the Complainant owns domain names incorporating its MAZARS trademark, including <forvismazars.com>, which was registered on September 6, 2023, resolving to the Complainant's official website.

The disputed domain name was registered on November 16, 2023. Presently, it resolves to a webpage offering the disputed domain name for sale.

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:

- i) the disputed domain name incorporates the entirety of the Complainant's MAZARS trademark and is confusingly similar to the MAZARS trademark;
- ii) the Respondent has no registered trademarks corresponding to the disputed domain name and has not been authorized by the Complainant to use the MAZARS trademark in any manner;
- iii) The Respondent resolves the disputed domain name to a webpage offering the disputed domain name for sale; it also attempted to sell the disputed domain name to the Complainant at USD 800 for commercial gains;

- iv) the Respondent had the Complainant and its MAZARS trademark in mind at the time of registration of the disputed domain name;
- v) the Respondent has intention to take benefit from the Complainant's trademark reputation for commercial gains, in particular, by selling the disputed domain name for valuable consideration in excess of the Respondent's documented out-of-pocket costs directly related to the disputed domain name;
- vi) the Respondent has been involved in numerous other domain name disputes where it was found to register and use the involved domain names in bad faith; and
- vii) the Respondent's email connects to more than 500 domain names, some of which incorporate third parties' trademarks.

B. Respondent

The Respondent did not reply to the Complainant's contentions before the deadline of response (August 25, 2024). When the Center announced the Respondent's default on August 26, 2024, the Respondent sent an informal email to the Center but did not provide any evidence.

6. Discussion and Findings

Language of the Proceeding

The language of the Registration Agreement for the disputed domain name is Chinese. Pursuant to the Rules, paragraph 11(a), in the absence of an agreement between the parties, or unless specified otherwise in the registration agreement, the language of the administrative proceeding shall be the language of the registration agreement.

The Complaint was filed in English. The Complainant requested that the language of the proceeding be English for several reasons, including the fact that 1) the disputed domain name is comprised of Latin characters; 2) the Respondent registered numerous domain names comprising third parties' trademarks that consist of Latin characters; 3) the Respondent responded the Complainant's email in English; 4) the Complainant is unable to communicate in Chinese, and using Chinese as language of the proceeding would unfairly disadvantage and burden the Complainant and delay the proceedings and adjudication of this matter.

The Respondent did not make any specific submissions with respect to the language of the proceeding.

In exercising its discretion to use a language other than that of the registration agreement, the Panel has to exercise such discretion judicially in the spirit of fairness and justice to both parties, taking into account all relevant circumstances of the case, including matters such as the parties' ability to understand and use the proposed language, time and costs (see WIPO Overview of WIPO Panel Views on Selected UDRP Questions, Third Edition ("[WIPO Overview 3.0](#)"), section 4.5.1).

Having considered all the matters above, the Panel determines under paragraph 11(a) of the Rules that the language of the proceeding shall be English.

A. Identical or Confusingly Similar

It is well accepted that the first element functions primarily as a standing requirement. The standing test for confusing similarity involves a reasoned but relatively straightforward comparison between the Complainant's trademark and the disputed domain name. [WIPO Overview 3.0](#), section 1.7.

The entirety of the MAZARS trademark is reproduced in the disputed domain name. Although the mark FORVIS and hyphen “-” are included in the disputed domain name, the MAZARS trademark remains clearly recognizable in the disputed domain name. Therefore, the disputed domain name is confusingly similar to the MAZARS trademark for the purposes of the Policy. [WIPO Overview 3.0](#), section 1.7.

With regard to the other part of the disputed domain name, FORVIS, it is a trademark owned by the Complainant’s business partner Forvis. Neither of the other elements of the domain name such as “forvis”, the hyphen “-” and “.com” is capable of distinguishing the domain name from the Complainant’s trademark, therefore the Panel finds that they do not prevent a finding of confusing similarity between the disputed domain name and the MAZARS trademark 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. If the respondent fails to put forward with such relevant evidence, the complainant is deemed to have satisfied the second element. [WIPO Overview 3.0](#), section 2.1.

The information in the file shows that:

- before any notice of the dispute, the Respondent was not using the name MAZARS or FORVIS or FORVIS-MAZARS in connection with a bona fide offering of goods or services or a legitimate non-commercial or fair use;
- the Respondent has not been commonly known by the domain name; and
- no other factors demonstrate the rights or legitimate interests of the Respondent in the 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 claims and has not come forward with any relevant evidence to demonstrate 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. I

In the present case, the Respondent chose the trademarks of the Complainant’s and its business partner’s to register the domain name with just one day after the Complainant and its business partner had jointly announced their new brand name “Forvis Mazars”. Furthermore, the Respondent registered two other domain names entirely incorporating the Complainant’s MAZARS trademark i.e. <forvis-mazars.cn> and

<forvis-mazars.com.cn>. With that in mind, the Panel finds it incredible that the Respondent just happened to pick a domain name that is confusingly similar to the Complainant's trademark.

The domain name currently resolves to a webpage on which the domain name is offered for sale. According to the Complainant's evidence, the Respondent used to offer USD 800 to sell the disputed domain name to the Complainant. Such behaviors indicate that the Respondent has registered or acquired the domain name primarily for the purpose of selling, renting, or otherwise transferring the domain name to the Complainant who is the owner of the MAZARS trademark, for valuable consideration in excess of the Respondent's documented out-of-pocket costs directly related to the disputed domain name.

The Respondent has been involved in numerous other domain name disputes in which the relevant panel had found bad faith in the respondent's registration and use of the domain names involved. See *Sodexo v. 申中朝 (Shen Zhong Chao)*, WIPO Case No. [D2023-2233](#); *Moelis & Company v. 申中朝 (Shen Zhong Chao)*, WIPO Case No. [D2022-2962](#); *HAVAS SA v. 申中朝 (Shen Zhong Chao)*, WIPO Case No. [D2020-0611](#).

Additionally, the Respondent's email address is shown as contact for over 500 domain name registrations, some of which incorporate third parties' reputable trademarks, such as <aliexpressconnect.com>, <airliquide-bypc.com>, <rakutenbic.com> and <thyssenkrupp-tata.com>. Such behaviours indicate that the Respondent has engaged in a pattern of conduct of registering other parties' trademarks as domain names for the purpose of commercial gains or preventing trademark owners from reflecting their trademarks in corresponding domain names.

Knowingly registering other parties' trademarks as domain names and offering for sale for commercial gains has always been viewed as bad faith act. See *CLARINS v. zahir sanlisoy*, WIPO Case No. [D2024-2866](#); *Guccio Gucci S.p.A. v. Şahan Hali Şahis Şirketi*, WIPO Case No. [D2024-2841](#); *Lincoln Global, Inc. and The Lincoln Electric Company v. ma man*, WIPO Case No. [D2024-2631](#).

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 <forvis-mazars.com> be transferred to the Complainant.

/Linda Chang/

Linda Chang

Sole Panelist

Date: September 30, 2024