

## **ADMINISTRATIVE PANEL DECISION**

KPMG International Cooperative v. Dennis Carman  
Case No. D2024-5229

### **1. The Parties**

The Complainant is KPMG International Cooperative, Switzerland, represented by Taylor Wessing LLP, United Kingdom.

The Respondent is Dennis Carman, Netherlands (Kingdom of the).

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

The disputed domain name <financilservices-kpmg.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 December 19, 2024. On December 19, 2024, the Center transmitted by email to the Registrar a request for registrar verification in connection with the disputed domain name. On December 19, 2024, the Registrar transmitted by email to the Center its verification response confirming that the 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 the Respondent of the Complaint, and the proceedings commenced on December 24, 2024. In accordance with the Rules, paragraph 5, the due date for Response was January 13, 2025. The Respondent did not submit any response. Accordingly, the Center notified the Respondent's default on January 14, 2025.

The Center appointed Gilberto Martins de Almeida as the sole panelist in this matter on January 27, 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 Complainant is KPMG, a well-known company that provides, amongst others, financial services globally, having established its current name in 1987. Currently, it operates in over 140 countries and is well known in its area of business.

The Complainant owns over 300 trademark registrations for its company name, including, such as the United States of America (“United States”) Trademark Registration number 2339547 for KPMG, the United Kingdom Trademark Registration number UK00901011220, and International Trademark Registration number 725892, all of which are over 20 years old, as per Annex 7.

In addition, the Complainant also registered and operates under the domain name <kpmg.com> since 1992, as per Annex 6.

Given the information available about the Respondent and its default before the Center, the area of the Respondent’s business is unknown.

#### 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 domain name contains its company name and trademark, and a misspelling of one of the services it provides globally, (ii) the Respondent has no rights or legitimate interests in respect of the disputed domain name, and (iii) the disputed domain name has been used in bad faith, in particular, to facilitate phishing scams by providing false services under the disputed domain name, as per Annex 8, including by impersonating the Complainant’s employee, as per Annexes 9 and 10.

##### 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 trademark 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 trademark or service mark, domain name and company name for the purposes of the Policy. [WIPO Overview 3.0](#), section 1.2.1, as proven by Annexes 1 – 7.

Although the addition of other terms, here “financi” and “services”, may bear on assessment of the second and third elements, the Panel finds the addition of such terms does not prevent a finding of confusing similarity between the disputed domain name and the mark for the purposes of the Policy. In fact, the additional elements describe services actually provided by the Complainant, despite the misspelling of “financial”. [WIPO Overview 3.0](#), section 1.8. In similar cases, other UDRP panels have ruled in this direction, such as cases like: *Ansell Healthcare Products Inc. v. Australian Therapeutics Supplies Pty, Ltd.*, WIPO Case No. [D2001-0110](#)).

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.

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.

Panels have held that the use of a domain name for illegal activity, here phishing, impersonation, and passing off, can never confer rights or legitimate interests on a respondent. [WIPO Overview 3.0](#), section 2.13.1. In fact, the Complainant provided evidence that the disputed domain name resolved to a website containing links to services similar to those provided by the Complainant, and the Respondent used the disputed domain name to send fraudulent e-mails requiring payments, pretending to be the Complainant’s employee.

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.

In the present case, the Panel notes that the Respondent, by using the disputed domain name, has intentionally attempted to attract, for malicious gain, Internet users to the web site 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 your web site or location or of a product or service on your web site or location.

Paragraph 4(b) of the Policy sets out a list of non-exhaustive circumstances that may indicate that a domain name was registered and used in bad faith, but other circumstances may be relevant in assessing whether a respondent’s registration and use of a domain name is in bad faith. [WIPO Overview 3.0](#), section 3.2.1.

Panels have held that the use of a domain name for illegal activity, here phishing, impersonation, and passing off, constitutes bad faith. [WIPO Overview 3.0](#), section 3.4. In fact, the Complainant provided evidence that the disputed domain name resolved to a website containing links to services similar to those provided by the Complainant, and the Respondent used the disputed domain name to send fraudulent e-mails requiring payments, pretending to be the Complainant’s employee. Having reviewed the record, the Panel finds the Respondent’s registration and use of the disputed domain name constitutes 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 <financilservices-kpmg.com> be transferred to the Complainant.

*/Gilberto Martins de Almeida/*

**Gilberto Martins de Almeida**

Sole Panelist

Date: February 7, 2025