

ADMINISTRATIVE PANEL DECISION

KPMG International Cooperative v. Sophia, Sophia
Case No. D2024-5230

1. The Parties

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

The Respondent is Sophia, Sophia, United States of America ("United States").

2. The Domain Name and Registrar

The disputed domain name <kpmgvai.com> 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 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 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 20, 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 December 20, 2024.

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 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 Jeremy Speres as the sole panelist in this matter on January 20, 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 a Swiss cooperative which serves as a coordinating entity for the KPMG network of independent member firms. The network provides audit, tax, and advisory services. The KPMG mark has been recognized as being well known by prior panels under the Policy. See, for example, *KPMG International v. Manila Industries, Inc.*, WIPO Case No. [D2006-0597](#).

The Complainant's KPMG mark is registered in numerous jurisdictions, including in the Respondent's country of the United States under Registration Number 2339547 KPMG in classes 9, 16, 35, 36, 41, and 42, having a registration date of April 11, 2000.

The disputed domain name was registered on November 18, 2024, and does not currently 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 due to the uniqueness of its KPMG mark, the disputed domain name must have been registered in bad faith in order to disrupt the Complainant's business.

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 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 other terms, here "vai", 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.

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.

For the reasons discussed in relation to bad faith below, it is likely that the disputed domain name has been registered for phishing or other malicious purposes. Panels have held that the use of a domain name for illegal activity can never confer rights or legitimate interests on a respondent. [WIPO Overview 3.0](#), section 2.13.1.

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.

For the following reasons, the Panel finds that it is more likely than not that the Respondent registered and has used the disputed domain name to take advantage of confusion with the Complainant’s mark.

The Complainant’s evidence establishes that its mark was well known long prior to registration of the disputed domain name. UDRP panels have consistently found that registration of a domain name that is confusingly similar to a famous or well-known trademark, as in this case, by an unaffiliated entity can by itself create a presumption of bad faith. [WIPO Overview 3.0](#), section 3.1.4.

The Complainant’s well-known KPMG mark has no generic or descriptive meaning that the Respondent might in good faith have sought to adopt, and the mark is highly specific to the Complainant. Internet searches for the Complainant’s mark as well as for the second-level portion of the disputed domain name return results overwhelmingly relating to the Complainant. The disputed domain name also incorporates the term “vai”, and despite the added letter “v”, the Panel considers it as some sort of reference for “artificial intelligence”, which is extremely topical and in circumstances where the Complainant appears to offer artificial intelligence related services, thus adding to the potential for confusion. In this regard, the Panel notes the proximity of the letter “v” to the letter “g” (which is the last letter of the Complainant’s KPMG mark), both within the disputed domain name and on keyboards, which is suggestive of typosquatting.

In the circumstances, the Panel finds it more likely than not that the disputed domain name was registered due to its inherently deceptive nature.

The Panel has independently established that at least 13 security vendors have flagged the disputed domain name for phishing or other malicious activity, which is a clear indicator of bad faith. *The Commissioners for HM Revenue and Customs v. WhoisGuard Protected, WhoisGuard, Inc. / Hoshyar Marshall*, WIPO Case No. [D2021-0344](#).

The Panel draws an adverse inference from the Respondent's failure to take part in the present proceeding where an explanation is certainly called for. [WIPO Overview 3.0](#), section 4.3. The Respondent apparently supplied incomplete address details in the Whois record for the disputed domain name, listing only "Los Angeles" as its address. In the circumstances of this case, this suggests an attempt by the Respondent to evade pursuit. *Kabushiki Kaisha Raibudoa v. Kubota, A*, WIPO Case No. [D2001-0817](#).

The fact that the disputed domain name does not currently resolve to any website does not prevent a finding of bad faith under the doctrine of passive holding; all the factors that panels typically consider under that doctrine favour the Complainant. [WIPO Overview 3.0](#), section 3.3.

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 <kpmgvai.com> be transferred to the Complainant.

/Jeremy Speres/

Jeremy Speres

Sole Panelist

Date: January 22, 2025