

ADMINISTRATIVE PANEL DECISION

KPMG International Cooperative v. Abder bordjah

Case No. D2025-1614

1. The Parties

The Complainant is KPMG International Cooperative, Netherlands (Kingdom of the), represented by Taylor Wessing LLP, United Kingdom.

The Respondent is Abder bordjah, France.

2. The Domain Name and Registrar

The disputed domain name <kpmglawoffice.com> (the “Domain Name”) is registered with Cloudflare, Inc. (the “Registrar”).

3. Procedural History

The Complaint was filed with the WIPO Arbitration and Mediation Center (the “Center”) on April 22, 2025. On April 23, 2025, the Center transmitted by email to the Registrar a request for registrar verification in connection with the Domain Name. On April 24, 2025, the Registrar transmitted by email to the Center its verification response disclosing registrant and contact information for the 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 April 25, 2025, 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 April 25, 2025.

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 April 29, 2025. In accordance with the Rules, paragraph 5, the due date for Response was May 19, 2025. The Respondent did not submit any response. Accordingly, the Center notified the Respondent’s default on May 20, 2025.

The Center appointed Ana María Pacón as the sole panelist in this matter on May 21, 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 one of the world's leading providers of audit, tax, and advisory services. These services are delivered by KPMG member firms under the trademark KPMG. Member firms within the KPMG network of independent entities are affiliated with the Complainant. The KPMG member firms operate in approximately 143 countries, with more than 273,000 employees worldwide. The Complainant's name, KPMG, stands for "Klynveld Peat Marwick Goerdeler", a name adopted following the 1987 merger of KMG (Klynveld Main Goerdeler) and Peat Marwick International.

The Complainant owns over 300 trademark registrations containing the expression KPMG throughout the world, including:

- International Registration No. 725892 for KPMG, registered on October 7, 1999, covering goods and services in classes 9, 16, 35, 36, 38, 41, and 42.
- European Union Trademark Registration No. 001011220 for KPMG, registered on April 25, 2000, covering good and services in classes 9, 16, 35, 36, 41, and 42.
- European Union Trademark Registration No. 001179662 for KPMG and logo, registered on June 27, 2000, covering goods and services in classes 9, 16, 35, 36, 41, and 42.
- United States of America ("United States") Trademark Registration No. 2339547 for KPMG, registered on April 11, 2000, covering goods and services in classes 9, 16, 35, 36, 41, and 42.
- United States Trademark Registration No. 2386745 for KPMG and logo, registered on September 19, 2000, covering goods and services in classes 9, 16, 35, 36, 41, and 42.

The Complainant is also the registrant of the domain name <kpmg.com> registered since October 21, 1992.

The Domain Name was registered on December 9, 2024. It is currently inactive; however, the Complainant has provided evidence showing that the Respondent has used the Domain Name for sending emails impersonating a Complainant's genuine employee in furtherance of a phishing scheme.

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 Domain Name.

Notably, the Complainant affirms that the Domain Name is confusingly similar to the Complainant's KPMG trademark, as it reproduces it in its entirety, with the mere addition of the term "lawoffice" that refers to the legal services it offers.

The Complainant submits that the Respondent is neither a licensee of the Complainant nor affiliated with the Complainant in any way. The Complainant says that it has not authorized the Respondent to make any use of its KPMG trademark and that there is no evidence to suggest that the Respondent is commonly known by the Domain Name, as intended under paragraph 4(c)(ii) of the Policy. Lastly, the Domain Name does not resolve to an active website and has been used as part of a fraudulent email scheme impersonating a Complainant's genuine employee to solicit personal information.

Furthermore, the Complainant asserts that the Respondent registered and used the Domain Name in bad faith. Given the well-known character and reputation of the KPMG mark worldwide, the Complainant argues that the Respondent must have been aware of the mark at the time of registration. In addition, the Complainant has submitted evidence indicating that the Domain Name was used in a fraudulent email scheme, in which the Respondent impersonated a Complainant's genuine employee and solicited personal information - such as names, addresses, and identification documents - under the false pretext of preparing a Non-Disclosure Agreement. The Complainant contends that prior UDRP panels have found bad faith registration and use in similar circumstances involving impersonation and fraud.

The Complainant requests the transfer of the Domain Name.

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 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 KPMG mark is reproduced within the Domain Name. Accordingly, the Domain Name is confusingly similar to the mark for the purposes of the Policy. [WIPO Overview 3.0](#), section 1.7.

In the present case, the only difference between the KPMG trademark and the Domain Name is the addition of the term "lawoffice". In the Panel's view, the addition of other terms may bear on assessment of the second and third elements, and the addition of the word "lawoffice" does not prevent a finding of confusing similarity between the Domain Name and the KPMG mark for the purposes of the Policy.

Then there is the addition of the generic Top-Level Domain ("gTLD"), here ".com". As is generally accepted, the addition of a gTLD such as ".com" is merely a technical registration requirement and as such is typically disregarded under the first element confusing similarity test. [WIPO Overview 3.0](#), section 1.11.1, and *Accenture Global Services Limited v. Fan zhi*, WIPO Case No. [D2024-0285](#).

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 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 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 Domain Name such as those enumerated in the Policy or otherwise.

In particular, the Panel notes the following:

- The Complainant has not authorized the Respondent to use its well-established KPMG trademark.
- Prior to notice of this dispute, the Respondent has not used, nor made demonstrable preparations to use, the Domain Name in connection with a bona fide offering of goods or services. Paragraph 4(c)(i) of the Policy, and [WIPO Overview 3.0](#), section 2.2.
- The Respondent (as an individual, business, or other organization) has not been commonly known by the Domain Name. Paragraph 4(c)(ii) of the Policy, and [WIPO Overview 3.0](#), section 2.3.
- The Respondent is not making a legitimate noncommercial or fair use of the Domain Name without intent for commercial gain to misleadingly divert consumers or to tarnish the Complainant's trademark. Paragraph 4(c)(iii) of the Policy, and [WIPO Overview 3.0](#), section 2.4.
- The record contains no other factors demonstrating rights or legitimate interests of the Respondent in the Domain Name.

Panels have consistently held that the use of a domain name for illegal activity, such as phishing, can never confer rights or legitimate interests on a respondent. [WIPO Overview 3.0](#), section 2.13.1.

In the present case, the Respondent has submitted credible evidence that the Respondent used the Domain Name with an impersonation scam. The Domain Name consists of the Complainant's trademark and the term "lawoffice". This term suggests that the Domain Name relates to legal services provided by the Complainant, or to an entity within the Complainant's corporate group. That impression is reinforced by the fact that the Complainant does indeed offer legal services. Specifically, the Domain Name was used to send fraudulent emails impersonating a Complainant's genuine employee and requesting sensitive personal information under false pretenses. The use of the Domain Name to impersonate the Complainant in furtherance of a phishing scheme - exploiting the Complainant's trademark to deceive or defraud third parties - clearly demonstrates a lack of rights or legitimate interests on the part of the Respondent. See *Insured Aircraft Title Service, LLC v. Brain Jason, Felix Coker, Marcia Van, Mickey Stateler, Denise Baustert*, WIPO Case No. [D2023-1567](#).

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 finds that the Complainant has demonstrated that its trademark, KPMG, is registered and widely recognized internationally, enjoying a significant degree of global public awareness.

Several UDRP panels have concluded that registering a domain name incorporating another company's trademark with knowledge of this company's rights in the trademark and with the intent to divert Internet traffic constitutes evidence of bad faith registration. See *Digital Spy Limited v. Moniker Privacy Services and Express Corporation*, WIPO Case No. [D2007-0160](#); and *The Gap, Inc. v. Deng Youqian*, WIPO Case No. [D2009-0113](#).

Given the fame of the KPMG mark and the Complainant's ownership and active use of the nearly identical domain name <kpmg.com>, the Panel considers it highly implausible that the Respondent registered the Domain Name without knowledge of the Complainant and its rights.

Furthermore, the nature of the Domain Name carries a clear risk of implied affiliation, as it wholly incorporates the Complainant's KPMG trademark and can be considered a variation of the Complainant's domain name <kpmg.com>. The Panel finds that the addition of the term "lawoffices" in the Domain Name reinforces a false impression of association with the Complainant and its KPMG trademark.

Similarly, UDRP panels have consistently found that the use of a domain name for illegal activity - here, phishing - constitutes bad faith. [WIPO Overview 3.0](#), section 3.4.

The Complainant has submitted evidence indicating that the Domain Name was primarily used for the illegitimate purpose of perpetrating fraud, by impersonating the Complainant. Specifically, the Respondent used the Domain Name to send phishing emails that impersonated a genuine employee of the Complainant in order to solicit sensitive personal information from third parties. As provided by [WIPO Overview 3.0](#), section 3.1.4, "use of a domain name for per se illegitimate activity such as the sale of counterfeit goods or phishing can never confer rights or legitimate interests on a respondent, such behavior is manifestly considered evidence of bad faith".

Having reviewed the record, the Panel concludes that the Respondent's registration and use of the Domain Name constitutes bad faith.

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 Domain Name <kpmglawoffice.com> be transferred to the Complainant.

/Ana María Pacón/

Ana María Pacón

Sole Panelist

Date: June 4, 2025