

ARBITRATION AND MEDIATION CENTER

# ADMINISTRATIVE PANEL DECISION

Stichting BDO v. Edward Cullen, angel 501 Case No. D2025-2130

#### 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 Edward Cullen, angel 501, United States.

#### 2. The Domain Name and Registrar

The disputed domain name <bdousatoken.com> is registered with IONOS SE (the "Registrar").

### 3. Procedural History

The Complaint was filed with the WIPO Arbitration and Mediation Center (the "Center") on May 30, 2025. On May 30, 2025, the Center transmitted by email to the Registrar a request for registrar verification in connection with the disputed domain name. On June 2, 2025, 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) and contact information in the Complaint. The Center sent an email communication to the Complainant on June 10, 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 June 14, 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 July 8, 2025. In accordance with the Rules, paragraph 5, the due date for Response was July 28, 2025. The Respondent sent an email communication to the Center on July 27, 2025. The Complainant requested a suspension of the proceedings on August 1, 2025, and the proceedings were suspended on August 4, 2025, until September 3, 2025. The Complainant requested a reinstitution of the proceedings on September 3, 2025, and the proceedings were reinstituted on September 6, 2025, and the Center informed the Parties it would proceed with panel appointment.

The Center appointed Knud Wallberg as the sole panelist in this matter on September 16, 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 BDO Network is an international network of public accounting firms that dates back to 1963. The BDO Network currently has over 115,000 global employees in more than 1,750 offices across 164 countries around the world, including in the United States, Europe, Africa, Middle East, North and South America, and Asia. Since its adoption, the term "bdo" has acquired and developed considerable goodwill and fame in connection with a wide range of services within the financial services industry including audit, tax, and advisory services across sectors such as banking, capital markets, insurance, and asset management. The Complainant and members of the BDO Network have been consistently ranked amongst the top accounting firms in the United States and in the world, with USD 2.8 billion in revenue in the United States alone and over USD 15 billion in global revenue combined.

The Complainant owns over 350 trademark registrations and applications in 173 jurisdictions for various BDO marks, including the following trademark registrations

- United States trade and service mark No. 4854142 for BDO, registered on November 17, 2015, in Classes 9, 16, 35, 36, 41, 42, and 45.
- International trademark No. 770374 for BDO, registered on October 30, 2001, in Classes 9, 16, 35, 36, 41, and 42, designating in various jurisdictions, including (but not limited to) the following: Australia, China, Colombia, Israel, Japan, Mexico, Russian Federation, Switzerland, and Türkiye.

Further, the Complainant owns a number of domain names containing its trademark BDO, including <br/> <br/> <br/> <br/> do.com> and <br/> <br/> dointernational.com>.

The disputed domain name was registered on May 12, 2025, and directs to the Registrar's parking page.

## 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 the disputed domain name contains the Complainant's BDO trademark in its entirety, paired with the geographically descriptive term "usa" and the descriptive term "token." The term "usa" is significant to the Complainant because the Complainant refers to its United States-based business as BDO USA, LLP or BDO United States, as demonstrated by the evidence provided as Annex F to the Complaint. In fact, the Complainant's website and social media profiles prominently identify the Complainant as BDO USA or BDO USA, LLP. The term "token" has meaning in the financial sector referring to the tokenization of assets or data, being a digital representation of a data point or financial asset.

Second, the Respondent has no rights or legitimate interests in respect of the disputed domain name. The Complainant's BDO mark is not a generic or descriptive term, in which the Respondent might have an interest. The BDO marks are globally recognized and have acquired secondary meaning. The Respondent is neither affiliated with, nor has it been licensed or permitted to use the Complainant's BDO marks or any domain names incorporating the BDO marks. The Respondent is not commonly known by the disputed

domain name. It appears that the Respondent has chosen to use the Complainant's famous BDO mark in the disputed domain name to create a direct affiliation with, or to pass itself off as, the Complainant and its business. The website at the disputed domain name resolves to a page that appears to be parked/hosted by the Registrar. The Respondent is not making a legitimate, noncommercial, or fair use of the disputed domain name, and it appears that the Respondent has chosen the disputed domain name to trade off the reputation and goodwill associated with the BDO marks and to cause confusion amongst Internet users and third parties in order to generate traffic to the resulting website.

Third, the disputed domain name was registered and is being used in bad faith. Given the Complainant's worldwide reputation and the ubiquitous presence of the BDO marks on the Internet, the Respondent was or should have been aware of the BDO marks long prior to registering the disputed domain name. The Respondent has not used the disputed domain name for any legitimate purpose, and it has long been held in UDRP decisions that the passive or inactive holding of a domain name that incorporates a registered trademark, without a legitimate Internet purpose, may indicate that the domain name is being used in bad faith under paragraph 4(a)(iii) of the Policy.

## B. Respondent

Following the Center's Notification of the Complaint email, the Respondent sent an email communication on July 27, 2025, as the following:

"You can release this domain. We don't want it. We are pursuing another name. Let me know if you would like me to change it or go in and change in the registry yourself. Thanks."

## 6. Discussion and Findings

### Preliminary Issue: Respondent's willingness to "release" the Disputed Domain Name

The Parties to this proceeding have not been able to settle the dispute using the "standard settlement process". As far as the Respondent's willingness to "release" the disputed domain name, the Panel finds that the Respondent's reply appears to be ambiguous and does not clearly request that the disputed domain name be transferred to the Complainant. Therefore, in the present case, the Panel finds it necessary to proceed with a decision on merits and to decide if the three elements of paragraph 4(a) of the Policy are in fact presented before granting the requested remedy. WIPO Overview of WIPO Panel Views on Selected UDRP Questions, Third Edition ("WIPO Overview 3.0"), section 4.10.

Considering all the circumstances of the present case, the Panel will therefore proceed to review the facts of the case and subsequently make a decision on the merits.

According to paragraph 15(a) of the Rules, the Panel shall decide the Complaint in accordance with the Policy, the Rules and any rules and principles of law that it deems applicable.

Paragraph 4(a) of the Policy directs that a complainant must prove each of the following:

- (i) that the domain name registered by the respondent is identical or confusingly similar to a trademark or service mark in which the complainant has rights;
- (ii) that the respondent has no rights or legitimate interests in respect of the domain name; and
- (iii) that the domain name has been registered and is being used in bad faith.

Paragraph 4(a) of the Policy states that the burden of proving that all these elements are present lies with the Complainant. At the same time, in accordance with paragraph 14(b) of the Rules, if a party, in the absence of exceptional circumstances, does not comply with any provision of, or requirement under, the Rules, or any request from the Panel, the Panel shall draw such inferences therefrom as it considers appropriate.

### 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 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, "usa" and "token", 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. <u>WIPO Overview 3.0</u>, 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.

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.

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.

In the present case, the disputed domain name incorporates the Complainant's reputed trademark BDO with the additional terms "usa" and "token". Noting the Complainant has business in the United States and the term "token" has meaning in the financial sector referring to the tokenization of assets or data, the Panel

finds it more likely than not that the Respondent registered the disputed domain name with the Complainant's trademark in mind and intended to trade off the reputation and goodwill of the Complainant's trademark to cause potential confusion among Internet users. The disputed domain name directs to the Registrar's parking page, which contains information on what appears to be the services that are offered by the Registrar concerned. The Respondent has not formally responded to the Complainant's contentions, and there appears to be no conceivable good faith use of the disputed domain name that could be made by the Respondent of the disputed domain name noting the reputation of the Complainant's trademark and composition of the disputed domain name. WIPO Overview 3.0, section 3.3. Considering all the facts and evidence of the case, the Panel finds that the disputed domain name has been registered and used in bad faith, and that the requirements of paragraph 4(a)(iii) of the Policy are therefore fulfilled in this case.

#### 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 <br/>bdousatoken.com> be transferred to the Complainant.

/Knud Wallberg/ Knud Wallberg Sole Panelist

Date: September 30, 2025