ARBITRATION
AND
MEDIATION CENTER

WIPO
WORLD
INTELLECTUAL PROPERTY
ORGANIZATION

ADMINISTRATIVE PANEL DECISION

KPMG International Cooperative v. Sandrine Letetelier
Case No. D2026-2965

1. The Parties

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

The Respondent is Sandrine Letelier, Israel.

2. The Domain Name and Registrar

The disputed domain name <kpmg-ldn.com> is registered with GoDaddy.com, LLC (the "Registrar").

3. Procedural History

The Complaint was filed with the WIPO Arbitration and Mediation Center (the "Center") on July 6, 2026. On July 9, 2026, the Center transmitted by email to the Registrar a request for registrar verification in connection with the disputed domain name. On July 12, 2026, 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 (Registration Private, Domains By Proxy, LLC) and contact information in the Complaint. The Center sent an email communication to the Complainant on July 13, 2026, 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 15, 2026.

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 21, 2026. In accordance with the Rules, paragraph 5, the due date for Response was August 10, 2026. The Respondent did not submit any response. Accordingly, the Center notified the Respondent's default on August 13, 2026.

The Center appointed Francine Tan as the sole panelist in this matter on August 19, 2026. 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 International Cooperative, a Swiss entity headquartered in the Netherlands. The Complainant is affiliated with a network of independent KPMG member firms which provide audit, tax, and advisory services (the "KPMG network"). KPMG member firms operate in approximately 138 countries and territories with more than 276,000 partners and employees. The combined global revenue of KPMG member firms in 2025 was USD 39.8 billion.

The KPMG network has used the KPMG mark for nearly 40 years. The KPMG brand has been consistently ranked among the world's top brands for many years.

The Complainant owns numerous registrations for KPMG and KMPG-formative marks throughout the world. These include, among others:

- United States ("U.S.") Trademark Registration No. 2339547 for KPMG, registered on April 11, 2000;

- European Union ("EU") Trademark Registration No. 001011220 for KPMG, registered on April 25, 2000;

- UK Trademark Registration No. UK00901011220 for KPMG, registered on April 25, 2000;

- EU Trademark Registration No. 001179662 for a figurative KPMG mark, registered on June 27, 2000; and

- U.S. Trademark Registration No. 2386745 for a figurative KPMG mark, registered on September 19, 2000.

The KPMG network websites operate mainly under the primary domain name, <kpmg.com>.

The disputed domain name was registered on March 24, 2026. At the time the Complaint was filed, the disputed domain name resolved to a webpage displaying "KPMG-LDN.COM" together with the words "Launching Soon". The webpage also featured a contact form. The record further contains DocuSign-related metadata identifying an email address created with the disputed domain name, purportedly impersonating an employee of KPMG.

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 the following:

(i) The disputed domain name contains the name KPMG in its entirety, combined with the suffix “ldn”; KPMG is the dominant and principal component of the disputed domain name, identical to the Complainant’s distinctive and famous KPMG trade mark. While the element “ldn” is descriptive in nature, conveying that the disputed domain name relates to London, it has no, or very limited, distinctive value. Accordingly, the disputed domain name is confusingly similar to the KPMG trade mark.

(ii) The Respondent has no rights or legitimate interests in respect of the disputed domain name. The disputed domain name was registered many years after the establishment of the Complainant’s well-known KPMG mark. The Respondent does not appear to be using the disputed domain name in connection with a bona fide offering of goods or services; it simply resolves to a “Launching Soon” page. The use of the email address associated with the disputed domain name, through the DocuSign-related metadata, suggests that it was created for a fraudulent purpose. There is no credible evidence of the Respondent’s use of, or demonstrable preparations to use, the disputed domain name in connection with a bona fide offering of goods or services.

(iii) The disputed domain name was registered and is being used in bad faith. The registration was made primarily for the purpose of using it for fraudulent purposes, as suggested by the DocuSign-related metadata. The disputed domain name appears to have been registered in order to prevent the Complainant from reflecting the mark in a corresponding domain name and, by doing so, intentionally to attract, for commercial gain, Internet users to the Respondent’s website or other online location by creating a likelihood of confusion with the Complainant’s mark as to the source, sponsorship, affiliation, or endorsement of the Respondent’s website or location or of a product or service on the Respondent’s website or location. The disputed domain name was registered primarily for the purpose of disrupting the business of the Complainant.

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 trade mark and the disputed domain name. WIPO Overview of WIPO Panel Views on Select UDRP Questions (“WIPO Overview 3.1”), section 1.7.

The Complainant has shown rights in respect of the KPMG trade mark for the purposes of the Policy. WIPO Overview 3.1, section 1.2.1.

The disputed domain name incorporates the KPMG mark in its entirety, together with the additional term “-ldn”. The term “ldn” may readily be understood as an abbreviation for London, and does not prevent the KPMG mark from remaining clearly recognizable within the disputed domain name. Accordingly, the disputed domain name is confusingly similar to the KPMG mark for the purposes of the Policy. WIPO Overview 3.1, section 1.8.

The generic Top-Level Domain “.com” is a standard registration requirement and is disregarded when assessing the confusing similarity between the domain name under consideration and the complainant’s trade mark. WIPO Overview 3.1, section 1.11.1.

The Panel finds that 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 that 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 3.1, section 2.1.

Having reviewed the available record, the Panel finds that the Complainant has established a prima facie case that the Respondent lacks rights or legitimate interests in the disputed domain name. The Complainant has not authorized the Respondent to use the KPMG mark, and there is no evidence that the Respondent has been commonly known by the disputed domain name.

Further, the record contains DocuSign-related metadata indicating that the disputed domain name was used to create an email address purporting to belong to an actual employee of the Complainant. Such use is plainly inconsistent with any bona fide offering of goods or services, or any legitimate noncommercial or fair use of the disputed domain name. UDRP panels have consistently held that the use of a domain name for illegitimate activity, including impersonation, passing off, or falsely suggesting an association with a complainant, can never confer rights or legitimate interests on a respondent. See WIPO Overview 3.1, section 2.13.1.

The Respondent has not come forward with any evidence or argument to rebut the Complainant’s prima facie case.

The Panel therefore finds that the second element of the Policy has been established.

C. Registered and Used in Bad Faith

Paragraph 4(b) of the Policy sets out a non-exhaustive list of circumstances that may indicate that a domain name was registered and used in bad faith, and other circumstances may also be relevant in assessing bad faith. WIPO Overview 3.1, section 3.2.1.

The KPMG mark had been registered and used for many years prior to the registration of the disputed domain name. The disputed domain name incorporates the KPMG mark in its entirety, with the mere addition of the term “ldn”, which would readily be understood as an abbreviation for London. Having regard, in particular, to the manner in which the Respondent has used the disputed domain name, the Panel finds that the Respondent was plainly aware of the Complainant and its KPMG trade mark at the time of registration. Indeed, the composition of the disputed domain name considered together with its subsequent use, demonstrates that it was deliberately selected to target the Complainant and to facilitate the impersonation of the Complainant and/or its employees.

UDRP panels have consistently held that the use of a domain name for impersonation, fraud or other illegitimate activity constitutes evidence of bad faith. WIPO Overview 3.1, section 3.4. While the record does not disclose the any communication from the Respondent, it contains DocuSign-related metadata identifying an email address incorporating the disputed domain name and purporting to be that of an actual employee of the Complaint. In the circumstances, this provides further evidence of bad faith registration and use of the disputed domain name.

Accordingly, the Panel finds that the disputed domain name was registered and is being used in 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 disputed domain name <kpmg-ldn.com> be transferred to the Complainant.

/Francine Tan/
Francine Tan
Sole Panelist
Date: August 28, 2026