
Assessment automation software for accounting

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Abstract: This study deals with live and silent auctions of domain names. It develops a domain name appraisal model for decisions related to marketability, brand, traffic, industry e-commerce value trademark assessment. It focuses on ICANN NAF WIPO IRS type of resolution dispute cost benefit analysis, letting plaintiffs' defendants and courts budget the worthiness of proceedings compared to settling a dispute, or assessing the damages due or recoveries to be awarded. This study uses descriptive statistics, t-tests and f-tests as well as a least square multivariate linear regression ANOVA hypothesis testing and software application building methodology, to solve such problems. This study reviews the difference between a silent and a live auction of domain names. It tests the difference in the prices of domain names that were sold in each type of auction. It analyses the descriptive statistics, builds a multivariate regression model and test the related hypothesis about the model coefficients. This study demonstrates that there is a significant difference, and how it can be calculated. This calculation can serve forensic experts in dispute resolution and in calculating the damages and compensations due to suboptimal choices. We can facilitate the dispute resolution settling domain name type disputes. Such disputes may be due to domain name silent auction sellers' opportunity loss litigation. In contrast for the buyers or bidder, the incentives are reversed and the damage calculation of 'buyers' frenzy' suboptimal live auction bids can be estimated with the regression coefficient. Other disputes can result from domain name that include trademarks, brand names, traffic expectations and industry e-commerce values. Other disputes can relate to IRS valuation of estates, or other transfers which did not include a cash sale, but include taxes, that are based on appraised values. After concluding that there is a significant difference between live and silent domain auctions, we focused on live auctions as an example, identifying the best predictor variables and the statistically significant variables at the .05 level. We have demonstrated how to appraise several values and develop an appraisal model as a Microsoft Excel application on a standalone computer, as well as a Java and application service provider (ASP) application on a web server on the World Wide Web (WWW) service online and offline.

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1 Introduction and literature review

This study targets the ICANN proceeding, domain name dispute resolution or other outcomes that may result from such proceedings. These proceedings consist of the abbreviated name of the dispute resolution service provider followed by the number assigned by that provider to the proceeding. Provider names are abbreviated in Appendix 3, including the list of proceedings under uniform domain name dispute resolution policy (<http://www.icann.org/udrp/Detail110.htm>). Decisions under the Uniform Domain Name Dispute Resolution Policy are subject to challenge by court action. For information about a specific court action, contact the court handling the action or a legal search resource. The abbreviated names include: UDRP proceedings – arranged by domain name, domain name, case type, date commenced, date decided, proceeding number, status/panel decision, CPR Institute for Dispute Resolution (CPR), Disputes.org/eResolution Consortium (DeC) (used only for proceedings commenced before 16 October 2000, with numbers DeC AF-0060 to DeC AF-0482), e-resolution (eRes) (used only for proceedings commenced on or after 16 October 2000, beginning with proceeding number eRes AF-0483), National Arbitration Forum (NAF), World Intellectual Property Organization (WIPO).

When we have to deal with a dispute resolution, the cost benefit analysis behoves us to estimate the costs and the benefits. One of the most important components of this is the appraised value of the domain name. As we can see, the CPR, NAF and WIPO take some time to make their decisions, the resolutions vary from split decision, name transfer, decision for respondent, pending, to name transfer, etc. The decision for the domain 7cegetel.com, UDRP, started at 14 October 2003, WIPO D2003-0799, and is still pending, as of 15 June 2008, how cost effective is this? Some of these domain name decisions are pending for years' such as 4.706607, all the way up to 6.021675 and maybe forever. Is it worth it?

To help answer such questions to decide whether all parties may be better off settling this question, we apply an appraisal model. We can compare the value of the domain name in an objective way, include it in a cost benefit analysis and reach a more cost effective decision than simply going to ICANN. If a domain name is worth \$300 it may not be cost effective to spend \$1,000,000 on lawyers, litigations, arbitration and wait forever, in contrast, if it is appraised at \$2,000,000, such as computers.com, it maybe a different story altogether.

'Your domain name could be worth thousands of dollars and may even be tax deductible', especially if you donate it to qualified charity organisation, but what is the deduction? For this, you may need to appraise the domain name. Likewise, if you submit the domain to an auction, you may want to setup a minimum value acceptable for bids. If you appraised the domain at way more than \$1,000,000, like TigerDirect.com's computers.com, you may want to set it up a minimum bid value, accepting no bids lower than such a threshold, eventually auctioned for over \$2,000,000.

<http://www.domainnamenews.com/domain-aftermarket/moniker-silent-auction-ends-tomorrow/127> reports in 'Moniker silent auction ends tomorrow' by Adam Strong in categories, domain aftermarket the following:

"Did you miss the live auction at TRAFFIC in NYC? Well, the second best thing is Monikers silent auction. To some, it might be even better than the live auction as they diligently scour the lists looking for the hidden gems, hoping that others won't see them as well. I've been through the list tonight, and I'll probably be making a few bids myself. If you haven't been through the list, you better get on it. You don't have much time left. The auctions will be ending tomorrow. So far, the bids seem low in volume, but I'd guess around 11 am EST, when the auctions begin to close, there will be a frenzy of snipe bids being made."

Adam Strong fails to make a clear distinction between sellers and buyers, as we find out. For seller, the live auction is a great advantage, since bidders may excite each other. They keep bidding and whip the audience into a 'buyers' frenzy' over-bidding and raising the price of the domain. In contrast, for buyers, the absence of such 'buyers' frenzy' is an advantage.

We may consider also the promoters of the auction objective to maximise the prices, due to the impact of the prices on their income. If the income of the auctioneer and the auction promoter is positively correlated with the price, which in most cases it is, they have incentives to overstate the prices, consistent with the sellers more than the buyers. That may lead to numerous dispute as we have seen in the financial and commodities markets, such as stock market auctions, commodities, currencies, etc. This study focuses on domain auctions, where seller and buyers were forced into suboptimal positions. Such positions may be forcing a seller into a silent option and a buyer into a live option, while depriving them of the alternative.

If our hypothesis is correct, then for buyers, this phrase 'the second best thing is Monikers silent auction', will be incorrect, it will be false. Rather, it will be the first best thing for buyers is Monikers silent auction and the second best thing is Monikers live auction. In contrast, for sellers, it is correct that 'the second best thing is Monikers silent auction' while the first best thing is Monikers live auction.

The conclusion, therefore, is if you are a seller, focus on live auctions and avoid the silent auctions. In contrast, if you are a buyer go for the silent option. Moreover, if you were forced to reverse this recommendation, you may have incurred an opportunity loss, which is a loss that resulted from being forced to miss the optimal option. In such a case, the question is what the damages are and how to calculate them. This study offers a solution to such a problem, while testing the hypothesis of a significant difference between the sellers and buyers optimal auction type. Likewise, auctioneers such as Moniker may be able to budget better the difference between silent and live auctions of domain name using a formal model, such as we are currently developing.

<http://www.domaininformer.com/news/press/070216Moniker.html> in 'About Moniker', describes Moniker as the company that 'pioneered the industry's first domain appraisal formula. It is considered the industry's premier marketplace to buy and sell domain names'. To calculate the full value of the domain name plus the lost advantage of missing the live auction, one should use such a 'domain appraisal formula'. For the present study, such a formula is beyond the scope of the current issue, we may deal with it in a future study.

2 Live versus silent auctions

http://marketplacepro.moniker.com/auction/auction_faq.html#q11 describes the relationship between live and silent auction on moniker.com auctions.

"Live domain auction – what is a live domain auction? Some of the most premier domains are available for sale to the highest bidder. Moniker partners... bring buyers and sellers together in the top marketplace for premier domains. The live domain auctions are standard open cry auctions, managed by a professional auctioneer. Bidders are required to register... in advance. This may be in addition to any event registration required for admittance to the conference in which the auction is being held. Please see registration requirements for each individual auction for complete details. Moniker also produces silent domain auctions. These are often run in conjunction with live domain auctions, but may also stand on their own...

How will the domains going into the live auction be determined?

In most cases, Moniker will be operating a silent auction on conjunction with the live auction. Moniker selects the master list of domains to be auctioned in both platforms based upon our evaluation of sales potential. This criteria may include: appraised value, revenue generation and/or traffic history (Please note, only DomainSponsor monetisation results will interface directly to the names in the Live Auction and in Marketplace. Seller-submitted information may also be available in the comments section of the domain profile, but cannot be verified by Moniker). Marketability and appreciation potential, all brand-worthy names with no minimum reserve price will also be considered.

Once the master list for both live and silent auctions has been selected, Moniker then applies more detailed analysis and statistics, and refines the list to identify the best 200–300 domain values that will go into the live event. The total number of domains offered in the live event is dependent on the time allotted and the type of audience attending.

In addition, Moniker may include domains that receive greater interest as indicated by potential bidders attending the event. Event attendees will be able to review the domains submitted in advance on the main Moniker Auction inventory system, and may choose to indicate their interest using the designated links on a given auction lot. Domains that receive the highest interest from bidders may be included on the live auction. Moniker also reserves the right to add or remove any domains from the final live auction list, based upon our evaluation of sales potential. As the reader can see the auctioneer has a lot of discretion in deciding which domains will be included in which auction type, and that may raise some disputes. Especially, if this assumption affects the price on the domain and the ROI of the sellers and buyer...

How do I know if my names are good candidates for the auctions? What's the best way to attract potential buyers in the auctions? Best position your names

for selection and sale in monikers live and silent domain auctions: Get your parked domains running on the DomainSponsor monetisation service. Using DomainSponsor allows Moniker to verify any revenue or traffic statistics. DomainSponsor statistics will be directly interfaced to the auction names and will be published for potential buyers to review. Have your domains appraised using the Moniker appraisal service. Moniker's service is currently the only system recognised by the IRS and domain financing companies. Transfer registration of your domains to Moniker. As the vendor of choice for the live auction, once a domain is sold via auction, the closing and transfer of assets can be completed right away if the domains are already at Moniker."

3 Domain name live and silent auction price and cost forecasting methodology hypothesis testing

This study deals with price and cost forecasting methodology. The sellers on live and silent domain name auction want to maximise the price of the domain name that they are selling. In contrast, the buyers want to minimise the same item, except that for them it constitutes the cost rather than the price. We will review the methodologies associated with such forecast and estimates. Managerial auditors (MAs) frequently review cost forecasting methods. As Rushinek and Rushinek (1997) suggest, "managerial auditors' mixed cost forecasting assumption departure error estimates for litigation and..." in *Managerial Auditing Journal*, the forecaster may make certain assumptions that sometimes are not perfectly met. Such departure from the assumptions can be corrected (Rushinek and Rushinek, 1997) by the MAs' mixed cost forecasting, by assumption departure error estimates for litigation purposes.

This article deals with 'MAs' mixed cost forecasting assumption departure error estimates for litigation and professional liability risk reduction' in the 'the electronic security industry'. Our current study is not limited to any industry, although, the internet industry is very close to the electronic security industry. As the article states:

"Managerial auditors (MAs) are frequently relying on mistaken mixed costs (MC) forecasting assumptions. Two such assumptions are that MCs are linear within the relevant range and variable costs vary proportionately with activity levels. Departure from these assumptions can lead to understating expenses, overstating profits, and even to fraud, litigation and mounting professional liability risk. Develops a forecasting model of mixed cost error estimates, or error difference (ED). MAs can reduce the risk of litigation and professional liability by including such an ED in the internal control structure of a company. Uses Sensormatic Corporation and the electronics security industry as sample case because of the recent prominence of litigation and professional auditor liability verdicts. Focuses on the electronics security industry, but some of the findings may apply to other industries."

The current study resembles this article in the following aspects: we deal with 'mixed cost forecasting assumption departure error estimates for litigation and professional liability risk reduction'. The auctioneer and the domain name seller and the facilitator, in this case, Moniker.com, aim at minimising their litigation risk. We are relying much like: "MAs' on mistaken MC forecasting assumptions. Two such assumptions are that MCs are linear within the relevant range and variable costs vary proportionately with activity levels. Departure from these assumptions can lead to understating expenses, overstating profits, and even to fraud, litigation and mounting professional liability risk". Likewise,

the current study ‘develops a forecasting model of mixed cost error estimates, or error difference (ED)’. We are looking at the problem from the perspective of ‘MAs’ that ‘can reduce the risk of litigation and professional liability by including such an ED in the internal control structure of a company’. This article “uses Sensormatic Corporation and the electronics security industry as sample case because of the recent prominence of litigation and professional auditor liability verdicts. Focuses on the electronics security industry, but some of the findings may apply to other industries”. In our case, it applies to the internet industry; the reader can review this article further on the internet World Wide Web (WWW) (Rushinek, 1997). Both studies use linear regression forecasting models, this study examine three linear regression models

- 1 a univariate model
- 2 a multivariate model with an intercept
- 3 A univariate model without an intercept, which is the best and final model.

The selection of the third model is based on maximising the R-square and minimising the error rate and the departure from the assumptions.

Like another study we are ‘forecasting sales and expenses’ like the study about ‘Forecasting sales, expenses and stock market values by quarterly financial statement ratio analysis’ by Rushinek and Rushinek (1995a). However, the connection to the financial statements ratios needs some explanations. The seller is trying to maximise the price so the sellers financial ratios, such as return on investment (ROI) will also be maxed, going into the numerator of the ROI. The same is true about the buyer, accept that the buyer uses the value of the purchase as the denominator of the ROI, therefore, the buyer is trying to minimise the cost of the domain name. In Rushinek and Rushinek (1995b), the article deals with ‘Forecasting sales, expenses... a microcomputer software development model’. We are developing a similar ‘forecasting sales, expenses’ using ‘a microcomputer software development model’ that calculates the damages or opportunity losses due to a suboptimal type of auction of a domain name sale. The X coefficient that we are developing will become a multiplier for the damages for one domain name. Thus, we can apply it to the entire domain name by multiplying it by the number of domain names traded to calculate the total damages.

As this article describes:

“Sales forecasting models... forecast standards of sales and costs, and applies them to a budgeted financial statement variance analysis for the electronic and electrical (EE) industry. Develops the concept of industry base standards, integrating them into the more traditional statistical and accounting concepts of quality control standards. Provides an implementation example and reviews possible improvements to the current methodology and approach. Uses a similar methodology to forecast the stock market value with some exceptions. Models sales and costs of an individual company and an industry based largely on aggregate industry databases. For this purpose, uses a multivariate linear trend regression analysis for the sales forecasting model. Defines and tests related hypotheses and evaluates their significance and confidence levels. For an illustration, uses the EE industry and the APM company. Also demonstrates a microcomputer-based FSRA software that speeds, facilitates and helps to accomplish the stated objectives. The FSRA software uses industry financial statement databases, computes financial ratios and builds forecasting models.”

Likewise, the current study deals with “sales forecasting models... forecast standards of sales and costs, and applies them to a... variance analysis for the” internet and domain name auction “...industry. Develops the concept of industry base standards, integrating them into the more traditional statistical and accounting concepts of quality control standards. Provides an implementation example, and reviews possible improvements to the current methodology and approach. Uses a similar methodology to forecast the... value” of domain names “with some exceptions. Models sales and costs of an individual company and an industry based largely on aggregate industry databases. For this purpose, uses a multivariate linear trend regression analysis for the sales forecasting model. Defines and tests related hypotheses and evaluates their significance and confidence levels. For an illustration uses the” domain name auction “...industry and the... Moniker.com...” company. Also demonstrates a microcomputer-based domain name opportunity cost “...software that speeds, facilitates and helps to accomplish the stated objectives. The... software uses industry financial statement data... computes financial ratios and builds forecasting models.”

Rushinek et al. (1983a, 1983b) in ‘The construction of an international investors’ perception model for corporate published forecasted...’ calculates “the mean utility score of cost of goods sold (COGS) is 64.7739 for buying decisions and slightly higher, 65.2024, for...” differentiates between the buyers and sellers. It discusses the following issues:

“Although the utility of corporate published forecasted financial reports to investors has been investigated, the findings are inconclusive. These inconclusive findings may have resulted from the ambiguity of defining the forecasted financial reports or its components. The clarification of the definition of forecasted financial reports or its components is the main objective of the present study. In addition, an investor’s utility function is used to measure the utility of such reports for investors regarding the entire forecasted financial reports or their components.”

Likewise, this study breaks down the auction into its components, namely, the silent versus the live type of domain name auction, outlining the difference in their affect on the price.

Looking at the domain name auction from the viewpoint of an “EDP auditors’ role in evaluating computerised accounting information systems efficiency by queuing...” as Rushinek and Rushinek (1983a) explain, “...scant at this point to forecast which routines” optimises the objective of domain name auctions seller or buyer. An “electronic data processing (EDP) auditors’ role in evaluating computerised accounting information systems efficiency by queuing, simulation and statistical models” will include risk assessment. This risk assessment is the focus of the present study with an X Coefficient representing the risk of suboptimal selection of the type of auction for domain name sales. The risk of sub-optimising the auction type equal to the X Coefficient for one domain name selling price (Rushinek and Rushinek, 1983b).

“This study is a summary of the various relevant aspects related to evaluating system efficiency in computerised accounting information systems. During recent years, a vast body of knowledge central to the problem of computer performance evaluation has accumulated. Unfortunately, however, the work on the subject demonstrates enormous disparity. On the one hand, one finds numerous reports and documents that present masses of empirical data obtained from measurement or simulation. On the other hand, theoretical papers are, more often than not, couched in advanced mathematics, not easily accessible to

engineers and/or electronic data processing (EDP) auditors. Among a number of mathematical disciplines related to system modelling, 'queuing model', 'simulation method' and 'statistical analysis' are the most important quantitative techniques. This paper provides a cohesive introduction to the modelling and analysis techniques for evaluating system efficiency. These techniques will certainly be applicable to modelling activities of complex systems in general, and not merely computer systems."

Likewise, the current study develops a statistical model for cost forecasting of recovery for the plaintiff and the cash outlay for the defendant, promoter, seller or buyer of domain names in live or silent auctions.

In 'The control of computerised information relating to branch manpower management follow-up systems for banks source ACM SIGCPR computer personnel archive', Rushinek and Rushinek (1989a, 1989b) describe the following:

"The content of information control in complex organisations continues to be a source of interest for both researchers and business managers. This study attempts to demonstrate the application of model-sampling and its effects in relation to accuracy, frequency and regency of data under scrutiny. The study uses a linear model to measure and forecast. The findings of this study are applicable not only to banks but also to accounting information systems (AIS) in general. Moreover, they are as applicable to a computerised follow-up survey as to the initial manual system survey. In fact, this study presents an approach for conducting a follow-up program using an online system."

Likewise, the domain name auction is an online AIS using a "linear model to measure and forecast". "The application of model-sampling and its effects in relation to accuracy" is also an issue and a limitation in the current study. Keep in mind that it is based on a single sample of a single auction. To be more accurate and more robust, it should be built into multiple auctions, with a survey that lets users evaluate issues of concern including, but not limited to sub-optimisation of the auction type, whether it is live or silent, and the monetary effect of the choice.

In <http://www.moniker.com/pub/ShoppingcartOrderProductsServlet?cmd=orderproducts&cmdaction=appraisal>, Moniker.com lists the components of domain name appraisal:

"Your domain name could be worth thousands of dollars and may even be tax deductible! Join many others who discovered what their domains were worth using our domain name appraisal service! Your domain will be appraised using our custom domain appraisal software based on 17 separate factors including marketability, brand recognition, unique type in traffic, dotValue and comparison with other domain name sales and appraisals, in addition to the following criteria:

- TLD value: value of the TLD
- length: value based on length
- hyphen: value based on number of hyphens
- NumPhrases: number of phrases detected
- zone taken: value based on availability of domain name in zone file
- WebFreq: value based on web frequency
- SearchFreq: value based on search frequency

- industry value: value based on industry
- industry
- NumTerms: value based on number of terms that appear.

As well as additional variables:

- ZoneFreq: how often the domain name appear in zone file
- ProductPrct: e-commerce value – how well it could be used in commerce
- TermWebFreq: value of individual term in web frequency
- TermSearchFreq: value of individual term in search frequency
- TermZoneTaken: value of individual term in zone file
- TermProductPct: value of individual term in e-commerce
- TermInstancePct: percentage time this term used as a trademark.”

Due to the fact that companies like Moniker.com do not release their model, and charge for their service, this study provides another opinion and methodology for additional objectivity and perspective, using open source and disclosed methods, where plaintiffs, defendants, courts, as well as web masters and web owners may apply the model to gain insight into related decisions.

4 Least square linear and non-linear univariate and multivariate regression analysis

In ‘What makes users happy?’, Rushinek and Rushinek (1986a, 1986b) discuss ‘forward stepwise multiple regression analysis was used to determine the relationship between the overall satisfaction...’. Likewise, our current study applies the same methodology stepwise multiple regression analysis. In ‘An application model for computer assisted design and...’ in computers and industrial engineering, Rushinek and Rushinek (1987) explain the regression analysis as it apply to ‘manufacturing using a product evaluation and selection system’. *The regression selects the best model for selecting a system.*

In ‘The effects of communication monitors on user satisfaction’, Rushinek and Rushinek (1986c, 1986d) discuss ‘hypothesis testing’ as it relates to ‘multiple regression analysis; predictor variables; statistical analysis’ as we are doing in the current study. Both studies use ‘multiple regression analysis’ and ‘variables with the most significant and least significant effect’ on the independent predicted variable.

In ‘Health marketing and sales distribution software related to computer user satisfaction’, Rushinek and Rushinek (1985a) discuss the questions of choosing independent variables, based on the literature and the use of multiple regression analysis. In ‘Health policy’, Rushinek and Rushinek (1985b) review similar topics, ‘health and medical software related to computer user satisfaction: an interactive online expert system using diagnostic audit trails through telecommunication networks’. Much like Rushinek and Rushinek, the current study deals with “the selection... many variables. This study analyses the influence of... predictor variables on overall” price “as determined by multiple regression. The null hypothesis, that multiple correlation coefficients are zero, is rejected. The alternative hypothesis is accepted. This study

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confirms the theories that suggest that... independent variables" ...are the major determinations of overall" price, the dependent predicted variable. Both studies discuss mesh-terms, such as: computers, consumer satisfaction, diagnosis, computer-assisted, standards, evaluation studies, microcomputers, regression analysis and software;

In 'Statistical/mathematical software related to computer user satisfaction: an interactive online expert system using diagnostic audit trails through telecommunication networks', Rushinek and Rushinek (1986e, 1986f) describe:

"The selection of a statistical/mathematical software (SMS). This study analyses the influence of SMS predictor variables on satisfaction as determined by multiple regression. The null hypothesis, that multiple correlation coefficient is zero, is rejected. The alternative hypothesis is accepted. This study confirms the theories that suggest that SMS ease of operation, computer reliability and ease of programming are the major determinants of computer user satisfaction. The factors identified were used in the design of an SMS expert system based on artificial intelligence (ESAI)."

Likewise, in the present study, we are appraising the value of domain names, the dependant predicted variable based on the list of independent variables. We use the same multiple regression analysis, testing the same null hypothesis and alternative hypothesis. We are rejecting the null in favour of the alternative hypothesis to develop a domain name appraisal system. The biggest difference is the web service aspect of the current development, not only do we want the system to run on a local machine like a spreadsheet, we also want to run it on a server as a service. That way the appraisal system will run on the server within a web browser.

In 'An evaluation of mini/micro systems: an empirical multivariate analysis', Rushinek and Rushinek (1983c, 1983d) discuss:

"Many variables are important in determining the performance of computer systems. Potential buyers and current users of these systems would like to know more about these variables or factors which can help them decide about a computer system they would like to acquire for their organisation. Large numbers of variables could confuse the manager or decision-maker and these variables may give redundant information. This paper tests the hypothesis of potential redundancy among the computer performance or satisfaction variables. The null hypothesis was rejected in favour of the alternative hypothesis, concluding that the initial fourteen variables were redundant and three factors could replace them. The importance of some of these variables is discussed in detail. These three non-redundant factors are designed to be incorporated in an interactive online EDP auditing software system for mini/microcomputers. The auditor of a mini/microcomputer system could evaluate the efficiency and the effectiveness of the system through the information accumulated by this interactive software package."

The current system is very similar except that it is the domain name server (DNS) system and the domain name values.

Many variables are important in determining the performance of DNS systems, the domain name and its value is one of these variables. Potential buyers and current users of these systems, web surfers, web masters, web owners, would like to know more about these variables or factors which can help them decide about a domain name or domain names to use, or which domain names they would like to acquire for their organisation. Large numbers of variables could confuse the manager or decision-maker and these variables may give redundant information. This paper tests the hypothesis of potential

redundancy among the domain name appraised price variables. The null hypothesis was rejected in favour of the alternative hypothesis, concluding that the initial variables were redundant and fewer factors could replace them. The importance of some of these variables is discussed in detail. These fewer less redundant factors are designed to be incorporated in an interactive online domain name appraisal system software system for mini/micro and mainframe computers, running online and offline. The web master or website owner could evaluate the efficiency and the effectiveness of the domain name through the information accumulated by this interactive software package. Likewise, it can help in dispute resolution, where the parties do not want to sell the domain name, but the need to appraise its value. For example, for tax purposes, the IRS can assess the taxes based on the appraised value, without having to sell the domain name.

For example, the domain name computers.com sold in the current auction by TigerDirect.com, who has been in the computers business for a long time. However, in the current auction TigerDirect.com decided to sell this domain name for the higher price in this auction. Owners of such domain names have to constantly appraise its value until it reaches such a high value that it pays to sell it rather than use it, in their business, which remains the computer business. For now, it seems that they have decided to keep the TigerDirect.com, Compusa.com and other domain names to run their business and, in the mean time, sell the computers.com to the highest bidder.

In 'Training software (TS) case study: feature selection system (FSS) for computer personnel', Rushinek and Rushinek (1988, 1989c) discuss:

"The selection of appropriate features for inclusion in microcomputer systems can be very frustrating for both hardware and software manufacturers, as well as for end-users. This study describes an interactive microcomputer-based FSS. The feature price contribution margin (FPCM) measures to what degree a specific feature meets end-user needs. FSS produces a segmented income statement of possible future products lines. It also compares the outcome of integrating and bundling a feature into a product versus marketing this feature as a separate 'add-on' product line."

Today, the domain name is one of the most important parts of a complete system that includes a website and a DNS server. So, we apply a similar analysis to appraise the value of such domain names if it were to be sold in a live auction.

In 'Improving profitability with segmented income statements for local area networks', Rushinek and Rushinek (1994a, 1994b) suggests that:

"Though local area networking (LAN) is one of the fastest growing segments in the computer industry, the selection of appropriate features for inclusion in LANs can be confusing for both vendors and end-users. Describes a system that measures the degree to which specific LAN features meet end-user needs and contribute to profitability. Reveals that, in the analysis, the features file security and remote access had positive effects on the overall LAN price. Provides a methodology for selecting the most profitable features, such as remote access and gateways to PC networks, to include in a contemplated LAN product line."

Likewise, today the internet and the domain name is one of the fastest growing segments in the computer industry, the selection of appropriate domain names is one of the most important features for inclusion in any business and can be confusing for both vendors and end-users. Describes a system that measures the degree to which specific domain name features meet end-user needs and contribute to profitability. Reveals that, in the

analysis, the features of a domain name, had positive effects on the overall domain name appraised price. Provides a methodology for selecting the most profitable features, such as domain name appraiser model. We discuss computer networks, computers, employee communications, LANs, personal computers, profitability, segmental reporting and its cornerstone the price of a domain name.

5 Null hypothesis states that the R-square and the X coefficients are both equal to zero and insignificant

It is virtually impossible to reduce all these variables to one variable, but what is obvious is the omission of the type of auction as a factor that determines the value of a domain name. Therefore, we want to focus on this single factor to find out whether it is a significant factor. We start with the null hypothesis that it is not a significant factor, due to the fact that nobody, so far, has considered it a significant factor, including Moniker.com. Thus, our null hypothesis states that the R-square and the X coefficients are both equal to zero, and thus the type of auction, whether it is silent or live is insignificant in its affect on the appraised value of domain name sold in an auction. In contrast, the alternative hypothesis states that it is significant, and therefore should be part of the optimisation of the seller and buyer trading strategy for domain name auctions and dispute resolutions.

5.1 Data collection

We collected the data from the Master Auction Inventory of T.R.A.F.F.I.C. MIAMI 2007, including in it is a silent auction: 12–18 October 2007 and a live auction: 12 October 2007 2 pm to 6 pm EST, by Moniker.com. Moniker.com notes that the ‘opening bid range’ does not indicate value of the domain name or potential purchase price. Likewise, inventory is subject to change, and the “statistic information has not been verified, please consider this data as an estimate only! Moniker cannot guarantee its accuracy”. Moniker adds that: “this is the tentative list of all domains to be included in the 2007 Moniker/T.R.A.F.F.I.C. Miami live and silent auctions. Therefore, the current study is subject to the same disclaimers.

This data contains the following information: description and domain names. For example, the data includes venue/sale price of \$2,200,000 for computer.com the opening bid range of \$1 M–\$5 M; the domain extension ‘.com’; the length of eight characters; the category of the domain name; computing uniques per mo. (estimate) 20,000; rev. per mo. (estimate) 15,000; COMPETE page count of 1,145; COMPETE page rank of 805; Google pr (page rank) of 5 (1 the lowest up to 5 the highest); GOOG search domain results of 486,000; GOOG search name results of 581,000,000; MSN search domain results of 1,112,795,762; MSN search name result 1,086,237,890; Y! search domain results N/A; Y! search name results N/A; Alexa rank of 7,416,303; URLTRENDS description of ‘computer parts PC Components laptop computers notebooks motherboards processors CPUs and much more at TigerDirect.com, links in of 1,703, links out of 149, online since 34,557, which is the Julian date of Thursday, 11 August 1994’. Likewise, additional information on the type of the auction such as whether it was live or silent.

Table 1 Descriptive statistics

	<i>Live</i>		<i>Silent</i>		
<i>Sale price</i>					
Mean	\$16,969	Mean	0.243055556	Mean	0.756944444
Standard error	\$4,375	Standard error	0.01788755	Standard error	0.01788755
Median	\$1,770	Median	0	Median	1
Mode	\$360	Mode	0	Mode	1
Standard deviation	\$105,003	Standard deviation	0.429301196	Standard deviation	0.429301196
Sample variance	\$11,025,633,518	Sample variance	0.184299517	Sample variance	0.184299517
Kurtosis	\$335	Kurtosis	-0.55905589	Kurtosis	-0.55905589
Skewness	\$17	Skewness	1.201206629	Skewness	-1.201206629
Range	\$2,199,700	Range	1	Range	1
Minimum	\$300	Minimum	0	Minimum	0
Maximum	\$2,200,000	Maximum	1	Maximum	1
Sum	\$9,774,266	Sum	140	Sum	436
Count	\$576	Count	576	Count	576
Largest (1)	\$2,200,000	Largest (1)	1	Largest (1)	1
Smallest (1)	\$300	Smallest (1)	0	Smallest (1)	0
Confidence level (95.0%)	\$8,593	Confidence level (95.0%)	0.035132903	Confidence level (95.0%)	0.035132903

Table 1 Descriptive statistics (continued)

<i>Sale price</i>	<i>Live</i>	<i>Differences = live – silent</i>	<i>Sale price</i>	<i>Silent</i>
Mean	\$55,613	\$51,053	Mean	\$4,561
Standard error	\$17,306	\$16,192	Standard error	\$1,114
Median	\$13,000	\$12,058	Median	\$943
Mode	\$8,000	\$7,640	Mode	\$360
Standard deviation	\$204,768	\$181,511	Standard deviation	\$23,257
Sample variance	\$41,929,833,151	\$41,388,937,598	Sample variance	\$540,895,554
Kurtosis	\$90	\$(106)	Kurtosis	\$195
Skewness	\$9	\$(5)	Skewness	\$13
Range	\$2,199,250	\$1,829,550	Range	\$369,700
Minimum	\$750	\$450	Minimum	\$300
Maximum	\$2,200,000	\$1,830,000	Maximum	\$370,000
Sum	\$7,785,850	\$5,797,434	Sum	\$1,988,416
Count	140	140	Count	140
Largest (1)	\$2,200,000	\$1,830,000	Largest (1)	\$370,000
Smallest (1)	\$750	\$450	Smallest (1)	\$300
Confidence level (95.0%)	\$34,217	\$32,028	Confidence level (95.0%)	\$2,189

5.2 Data analysis

Table 1 includes the descriptive statistics, including the sale price and the auction type, live or silent auction or both. It shows the mean, median, mode, the largest(1) of the prices of \$2,200,000, for the computer.com domain name, etc. Some of the important issues that it reveals are the great difference in the means of the prices. The mean of the live auction is about \$55,613, deduct \$51,053 the difference and you get the mean of the silent auction at \$4,561. This raises one of the main issues in this study, the impact of the type of auction on the value of the auction price. To further test this difference, see Table 2.

5.3 Rejecting the null hypothesis that there is no difference in the price of silent and live auctions

Table 2 shows the t-test for two-samples the live and silent option, assuming unequal variances, as we can see in the descriptive statistics. This table includes a confirmation of the mean of \$55,613, \$4,561, respectively for the live and silent auctions. The variance is different as we can see with the variance of \$41,929,833,151 and \$ 540,895,554, and the observations of 140 domains sold in the live auction versus 436 domains sold in the silent auction. It states the null hypothesis stating that the hypothesised mean difference = \$0. Finally, it concludes with the t Stat of 2.943899, P(T <= t) one-tail of 0.001898, which is less than .05, and thus reject the one-tail null hypothesis, with a t critical one-tail of 1.655811. Likewise, the P(T<=t) two-tail 0.003796, reject the 2 tails null hypothesis, with a t critical two-tail of 1.977054, in favour of the alternative hypothesis stating that there is a significant difference in the prices, between the silent and live auctions.

Table 2 t-test: two-sample assuming unequal variances

	<i>Live</i>	<i>Silent</i>
	<i>Variable 1</i>	<i>Variable 2</i>
Mean	\$55,613	\$4,561
Variance	\$41,929,833,151	\$540,895,554
Observations	140	436
Hypothesised mean difference	\$-	
df	140	
t stat	2.943899	
P(T <= t) one-tail	0.001898	
t critical one-tail	1.655811	
P(T <= t) two-tail	0.003796	
t critical two-tail	1.977054	

Table 3 shows the summary output including the regression statistics of live and silent auction models with and without intercept, respectively. The multiple R, the R-square of 86.643%, indicating that the type of the auction explains about 87% of the sample auction price, this can be a large amount when dealing with domains that sell for millions of dollars. The adjusted R-square of 83.929%, shows about 84% accuracy in the population when we adjust the R-square. This sample includes all the observations of a total of 103

out of 576. We have removed the rest of the observations that were taken from the silent auction, due to the statistically significant difference between silent and live auctions. Further, we have removed observations with incomplete, keeping the standard deviant while removing the outliers.

Table 3 Summary output

<i>Regression statistics</i>	
Multiple R	93.082%
R-square	86.643%
Adjusted R-square	83.929%
Standard error	92793.74
Observations	103

The least square linear multivariate model, appraising Y, the predicted dependent domain value as a function of the independent predictor X1–11 variables, states the following:

	<i>+X coefficient1</i>	<i>+X coefficient2</i>	<i>+X coefficient3</i>	<i>+X coefficient4</i>
Intercept	Info	Links OUT	Online since	GOOG search domain results

	<i>+X coefficient5</i>	<i>+X coefficient6</i>	<i>+X coefficient7</i>	<i>+X coefficient8</i>
Intercept	Links IN	com	Length	MSN search domain results

	<i>+X coefficient9</i>	<i>+X coefficient10</i>	<i>+X coefficient11</i>
Intercept	GOOG search name results	MSN search name result	org

$$\begin{aligned}
 Y = & \text{Intercept} + X \text{ Coefficient1} * \text{Variable1} + X \text{ Coefficient2} * \text{Variable2} \\
 & + X \text{ Coefficient3} * \text{Variable3} + X \text{ Coefficient4} * \text{Variable4} \\
 & + X \text{ Coefficient5} * \text{Variable5} + X \text{ Coefficient6} * \text{Variable6} \\
 & + X \text{ Coefficient7} * \text{Variable7} + X \text{ Coefficient8} * \text{Variable8} \\
 & + X \text{ Coefficient9} * \text{Variable9} + X \text{ Coefficient10} * \text{Variable10} \\
 & + X \text{ Coefficient11} * \text{Variable11}
 \end{aligned}$$

where variables 1–11 after the intercept include the following: Info, links out, online since, GOOG search domain results, links in, com, length, MSN search domain results, GOOG search name results, MSN search name result, org, in increasing order of their P values and statistical significance. The only valid model is this multivariate model due to the correlation between the dummy variables that represent the mutually exclusive type of domain name extension (.com or .net), for the domains was sold in the live auction. The intercept was statistically significant and, therefore, we did not drop it.

5.4 ANOVA rejects the null hypothesis that the predictor independent variables have no effect on the domain name price, the dependant predicted variable

Table 4 shows the ANOVA, the analysis of variance with a significant F and significance F, with the regression values of 53.6609499, 1.08404E-35, which is much less than .05 and therefore reject the null hypothesis that the auction type has no effect on the domain name price. We reject this null hypothesis in favour of the alternate hypothesis stating the auction type affects the auction price to the tunes of about 87%, for the entire model.

Table 4 ANOVA

	<i>df</i>	<i>SS</i>	<i>MS</i>	<i>F</i>	<i>Significance F</i>
Regression	12	5.08263E+12	4.2355E+11	53.6609499	**1.08404E-35
Residual	91	7.83572E+11	8,610,677,977		
Total	103	5.8662E+12			

	<i>Coefficients</i>	<i>Standard error</i>	<i>t stat</i>	<i>P-value</i>	<i>Lower 95%</i>
Intercept	1,205,756.008	472,654.9569	2.55102796	**0.01240996	266885.0208
Info	-2,168,195.19	292,686.4887	-7.40791006	6.3249E-11	-2749580.927
Links OUT	1,956.170425	435.0914834	4.49599797	2.0353E-05	1091.914662
Online since	-36.0569766	13.33668936	-2.70359275	0.0081856	-62.54867109
GOOG search domain results	1.34378091	0.624737631	2.1509524	0.0341296	0.102816379
Links IN	3.48453412	2.19588776	1.58684528	0.11601655	-0.877327064
Com	51,933.25399	40,458.74048	1.28361025	0.20253734	-28433.062
Length	2,600.040759	2,348.774924	1.1069774	0.27122132	-2065.511986
MSN search domain results	0.000554233	0.000629551	0.88036275	0.38098194	-0.000696292
GOOG search name results	0.000795541	0.001575079	0.50508001	0.6147237	-0.00233316
MSN search name result	2.46744E-05	5.87094E-05	0.42027971	0.67527188	-9.19446E-05
Org	4,924.636441	55,771.36391	0.08830045	0.92983191	-105858.3242
Net	0	0	65535	#NUM!	0

Note: **Statistically significant at the .05 level, less than .05 value, rejecting the null hypothesis stating that the coefficients equal to zero.

5.5 We can reject the null hypothesis stating that some variables equal to zero, in favour of the alternative hypothesis that they are not equal to zero

The second part of Table 4 shows the X coefficients and their P-values. Notice the P-values of 0.01240996, 6.3249E-11, 2.0353E-05, 0.0081856, 0.0341296, all of which

are less than .05. This means that we can reject all of the null hypothesis of the entire model R-square and the first group of independent X coefficients, stating that they are equal to zero, in favour of the alternative hypothesis that they are not equal to zero.

5.6 We cannot reject the null hypothesis stating that other variables are equal to zero, in favour of the alternative hypothesis that they are not equal to zero for the remaining X coefficients

Since the P-values of the remaining coefficients exceeds .05 we cannot reject the null hypothesis at the .05 level of statistical significance. However, we keep them in the model since they may promote the predictability of the entire model. Notice also the .net domain name extension that is excluded from the model due to being excessively redundant, or too correlated to the other variables.

The most important appraisal value determinants are the Intercept and the most significant X coefficients. The intercept of 1,205,756.008 starts our appraisal model as a base amount, to it we add or subtract the product of the rest of the X coefficients time their values in the specific domain name that we appraise. For example, the info – 2,168,195.19 domain name extension is the penalty that we will deduct from the base value for a domain that has the .info extension. So initially the value of a domain name like computers.info will be equal to \$1,205,756–\$2,168,195.19.

The rest of the significant X coefficients include links out 1956.170425, online since –36.0569766, GOOG and search domain results 1.34378091. Notice that online since –36.0569766, is the only negative coefficient among them. It means that the domain names have an age penalty on them. Let us look at a sample of names and their following values in date and in Julian formats, as follows:

Online since	34,557.00	35,488.00	35,143.00
Online since	Thursday, 11 August 1994	Thursday, 27 February 1997	Tuesday, 19 March 1996
Domain	Computer.com	Investment.com	SportingGoods.com

The Julian values of Online Since = 34,557.00<35,488.00>35,143.00, respectively, are the same as the date formats of online since with Thursday, 11 August, 1994, Thursday, 27 February 1997 and Tuesday, 19 March 1996, for the domain Computer.com, Investment.com, and SportingGoods.com. Thus, Investment.com is the youngest among them, and the largest in value, with the largest negative penalty. Therefore, there is an age penalty, which is larger for the younger domain names that have a higher Julian date value, the larger number of date since Jesus was born and the domain existed.

5.7 Limiting this study to a live auction, silent auction may exact a significant penalty on the domain name price

In a separate study, we have found that a silent auction may have a significant negative effect on the price. The second part of the table shows the X coefficient and its statistics. It shows the columns of a spreadsheet: C D E F G, and the rows 15, 16 etc... The table includes the coefficients, standard error, t stat, and P-value of 3.16607E-10, which is way less than the threshold of .05 to reject the null hypothesis stating that the X coefficient is equal to zero, in favour of the alternative hypothesis that it is not equal to zero. In our

case the X coefficient of silent is equal to \$(51,052.63), which means that a silent auction may exact a significant penalty on the domain name price, in the vicinity of a negative penalty of some \$51,000. We have omitted from the model due to excessive redundancy correlation the second X variable leading to a difference of \$4,560.59, and avoiding errors due to excessively correlated independent variables calculated as $= B18 + B20$.

Therefore, if a seller was forced into a silent auction, this seller may have lost as much as \$50,000 due to the type of auction, especially in the more valuable domain names. In the event of a dispute, and litigation, the settlement and the recovery may amount to such sums of money. In a dispute resolution that a seller lost opportunity due to missing the live auction and selling instead in a silent auction, settling domain type disputes should lead to some compensations at about the value of the X coefficient. That X coefficient describes the silent auction seller's opportunity loss due to missing of the live auction. In contrast, for the buyer the litigation will focus on the opposite. It will focus on the litigation and damages calculation of 'buyers' frenzy' suboptimal live auction bids, leading to a live auction price that is too high compared to the silent option.

Accordingly, we have included only live auction data for this model excluding silent auctions. To get a more complete model we will include both auctions, as an additional dummy variable, for now we focus on live auctions.

5.8 The residual and the probability output include the observation, predicted venue/sale price, residuals, standard residuals and percentile and venue/sale price

The residual output in Appendix 2, together with the probability output include the observation, predicted venue/sale price, residuals, standard residuals and percentile and venue/sale price with the values of 1, the first domain name with values of \$9,817.43 182.5660138, 0.00209314, 0.485436893 and the cheapest domain name with the appraised value of \$300.00 and the most expensive with the appraised value of \$2,200,000.00.

We will construct the model in Microsoft Office Excel 2007, automating the appraisal process with Visual Basic for Applications (VBA). We have then converted the model into HTML and Java script, as well as the compiled java programming language, this way it will run not only as an excel application, but also as a standalone application, running on the server, or the client online or offline, whether the user has excel or does not have Excel. As <http://www.spreadsheetconverter.com/poweredby.htm> explains:

"Spreadsheet Converter makes it easy to create interactive web pages. You create a Microsoft Excel workbook and let Spreadsheet Converter convert the spreadsheet into a web page. The generated web page is completely self-contained and doesn't use Microsoft Excel. The web page generated by Spreadsheet Converter to HTML/JavaScript works on any web server, since all calculations are done inside the web browser. We create web-based online calculators using Excel, then create web appraisal forms into a complete application for ASP or ASP-NET developer, JSP/J2EE developer, or Java developer."

All the user needs is a standard browser, no Microsoft Excel application is needed on the server or on the client machine. Likewise, the Java script version runs on any Java enabled device, no computer needed. Such devices include, but are not limited to, Java enabled telephone, personal digital assistants (PDAs), smart cell phones, etc.

6 Summary, conclusions and implications

In summary, we have demonstrated the differences in the domain name prices of a live auction compared to a silent auction of domain names. We have used a sample of only one auction and therefore, we need to repeat it over a longer period of time to confirm our findings. However, this is consistent with the press and the opinion expressed by *Monkier.com* that the live auction tends to result in higher prices, or that they auctioneer usually will steer high value domain names to a live auction rather than to a silent auction. We have built a statistically significant univariate regression model, while rejecting a multivariate regression model, to estimate the differences in price of a domain name in a silent versus a live auction.

We conclude that the sale will be more profitable in a live auction environment, since the seller may be able to get a higher price for the sale of his domain name. In contrast, the buyer will be saving costs if he can acquire the domain name in a silent auction. In the event of a dispute, we have developed a regression model that can easily calculate the damages and compensation due to the opportunity cost of sub optimisation.

The implications of this study are that seller and buyer of auctions will tend to pull in different directions with regard to the optimal type of auction. The sellers will prefer to sell in a live auction, while the buyer should prefer to bid in a silent auction. Otherwise, if the some participants are not fully aware of such issues, they may choose a suboptimal type of auction and lose money.

This study deals with live and silent auctions of domain names, we focused on the live auction, excluding the silent auction for the multivariate model. Our study develops a domain name appraisal model for decisions related to marketability, brand, traffic, industry e-commerce value trademark assessment. The study focuses on ICANN NAF WIPO IRS type of resolution dispute cost benefit analysis, letting plaintiffs, defendants and courts budget the worthiness of proceedings compared to settling a dispute, or assessing the damages due or recoveries to be awarded.

This study uses descriptive statistics, t-tests and f-tests as well as a least square multivariate linear regression ANOVA hypothesis testing and software application building methodology, to solve such problems. This study reviews the difference between a silent and a live auction of domain names. It tests the difference in the prices of domain names that were sold in each type of auction. It analyses the descriptive statistics, builds a multivariate regression model and test the related hypothesis about the model coefficients. This study demonstrates that there is a significant difference and how it can be calculated. This calculation can serve forensic experts in dispute resolution and in calculating the damages and compensations due to suboptimal choices. We can facilitate the dispute resolution settling domain name type disputes. Such disputes may be due to domain name silent auction sellers' opportunity loss litigation. In contrast for the buyers or bidders the incentives are reversed and the damage calculation of 'buyers' frenzy' suboptimal live auction bids can be estimated with the regression coefficient. Other disputes can result from domain name that include trademarks, brand names, traffic expectations and industry e-commerce values. Other disputes can relate to IRS valuation of estates, or other transfers which did not include a cash sale, but include taxes, that are based on appraised values. After concluding that there is a significant difference between live and silent domain auctions, we have focused on live auctions as an example, identifying the best predictor variables and the statistically significant variables at the .05 level. We have demonstrated how to appraise several values and develop an appraisal

model as a Microsoft Excel application on a standalone computer, as well as a Java and ASP application on a web server on the WWW service online and offline.

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Appendix 1 Sample data

<i>Master auction inventory</i>			
<i>Description</i>	<i>Domain 1</i>	<i>Domain 2</i>	<i>Domain 3</i>
Venue/sale price	\$2,200,000	\$900,000	\$450,000
Domain name	computer.com	investment.com	sportinggoods.com
Opening bid range	\$1 M–\$5 M	\$750,001–\$1 M	\$250,001–\$500,000
Extension	com	com	com
Length	8	10	13
Category	Computing	Finance	Shopping
Uniques per mo. (estimate)	20,000	N/A	N/A
Rev. per mo. (estimate)	15,000	N/A	N/A
Additional Information			
COMPETE page count	1,145	N/A	3,781
COMPETE page rank	805,431	N/A	327,475
Google pr	5	4	2
GOOG search domain results	486,000	219,000	12,200
GOOG search name results	581,000,000	92,100,000	793,000
MSN search domain results	1,112,795,762	441	24,836
MSN search name result	1,086,237,890	230,190,168	55,577,396
Y! search domain results	N/A	N/A	N/A
Y! search name results	N/A	N/A	N/A
Alexa rank	7,416,303	1,336,316	5,583,424
URLTRENDS description	Computer parts PC	egX Group	Pool tables billiard supply
Links IN	1,703	2,600	25
Links OUT	149	17	138
Online since	34557.00	35488.00	35143.00
Online since	Thursday, 11 August 1994	Thursday, 27 February 1997	Tuesday, 19 March 1996
Domain	Computer.com	Investment.com	SportingGoods.com
Sale price	\$2,200,000	\$900,000	\$450,000
Venue sold	LIVE	LIVE	LIVE
Domain	Cowboys.com	Xmas.com	fishingpole.com
Sale price	\$370,000	\$294,200	\$58,900
Venue sold	Silent	Silent	Silent
Top 3 domain differences	\$1,830,000	\$605,800	\$391,100

Notes: **“Opening bid range” does not indicate value of the domain name or potential purchase price.

*Statistic information has not been verified, please consider this data as an

ESTIMATE ONLY! Moniker cannot guarantee its accuracy.

This is the tentative list of all domains to be included in the 2007

Moniker/T.R.A.F.F.I.C. Miami Live and Silent Auctions.

Silent auction: 12–18 October 2007, subject to change; live auction: 12 October

2007 2 pm to 6 pm EST; T.R.A.F.F.I.C. MIAMI 2007, inventory is subject to

change.

Appendix 2

<i>Residual output</i>				<i>Probability output</i>	
<i>Observation</i>	<i>Predicted venue/sale price</i>	<i>Residuals</i>	<i>Standard residuals</i>	<i>Percentile</i>	<i>Venue/sale price</i>
1	\$9,817.43	182.5660138	0.00209314	0.485436893	\$300.00
2	\$5,758.20	-758.2005333	-0.00869287	1.45631068	\$300.00
3	\$(25,800.96)	26390.96	0.30257597	2.427184466	\$590.00
4	\$17,425.06	9,574.941336	0.10977801	3.398058252	\$590.00
5	\$9,293.62	8,206.380032	0.09408727	4.368932039	\$590.00
6	\$14,704.74	-13,873.73549	-0.15906428	5.339805825	\$590.00
7	\$2,574.56	12,925.43588	0.14819189	6.310679612	\$590.00
8	\$(44,784.04)	49,784.0421	0.57078085	7.281553398	\$590.00
9	\$1,705.62	1,244.383068	0.01426702	8.252427184	\$641.00
10	\$(5,772.04)	8,722.038756	0.09999937	9.223300971	\$700.00
11	\$7,013.06	42,986.93829	0.49285113	10.19417476	\$830.00
12	\$11,958.27	-3,958.269881	-0.04538211	11.16504854	\$831.00
13	\$4,042.36	-1,965.360676	-0.02253313	12.13592233	\$886.00
14	\$15,398.90	-12,448.90234	-0.14272837	13.10679612	\$1,180.00
15	\$(74,975.91)	75,565.90984	0.8663735	14.0776699	\$1,180.00
16	\$(21,414.38)	22,114.38472	0.25354445	15.04854369	\$1,180.00
17	\$11,600.62	-4,100.623819	-0.04701421	16.01941748	\$1,180.00
18	\$31,689.70	-1,689.703634	-0.01937268	16.99029126	\$1,180.00
19	\$29,915.09	-19,915.09478	-0.22832929	17.96116505	\$1,180.00
20	\$12,824.69	-7,824.690953	-0.08971115	18.93203883	\$1,925.00
21	\$94,836.38	-88,836.37892	-1.01852124	19.90291262	\$2,077.00
22	\$174,799.05	-165,379.0451	-1.89609338	20.87378641	\$2,200.00
23	\$(456.62)	39,344.62466	0.45109151	21.84466019	\$2,950.00
24	\$29,623.67	40,376.33364	0.46292019	22.81553398	\$2,950.00
25	\$78,369.64	-60,669.64324	-0.69558576	23.78640777	\$2,950.00
26	\$38,219.95	-37,039.95315	-0.42466813	24.75728155	\$3,055.00
27	\$7,884.77	-7,243.774249	-0.08305086	25.72815534	\$3,530.00
28	\$15,228.72	-14,638.71918	-0.16783492	26.69902913	\$3,571.00
29	\$(21,635.99)	37,635.99264	0.43150181	27.66990291	\$3,795.00
30	\$29,392.93	-17,392.93035	-0.19941233	28.6407767	\$3,850.00
31	\$8,100.82	-6,920.824485	-0.0793482	29.61165049	\$4,000.00
32	\$42,236.04	-41,056.03994	-0.47071312	30.58252427	\$4,180.00
33	\$13,257.35	-9,462.351973	-0.10848716	31.55339806	\$4,356.00
34	\$(11,386.52)	12,566.51809	0.14407685	32.52427184	\$4,400.00
35	\$21,902.73	108,097.269	1.23934998	33.49514563	\$4,710.00
36	\$70,605.43	-40,605.4303	-0.46554681	34.46601942	\$5,000.00
37	\$173,733.51	-171,808.5106	-1.96980808	35.4368932	\$5,000.00
38	\$(2,972.69)	6,822.68775	0.07822305	36.40776699	\$5,000.00

Appendix 2 (continued)

<i>Residual output</i>				<i>Probability output</i>	
<i>Observation</i>	<i>Predicted venue/sale price</i>	<i>Residuals</i>	<i>Standard residuals</i>	<i>Percentile</i>	<i>Venue/sale price</i>
39	\$28,371.05	-15,771.04998	-0.18081725	37.37864078	\$5,000.00
40	\$34,172.69	-6,172.689069	-0.07077072	38.34951456	\$5,000.00
41	\$(9,290.37)	13,470.36762	0.15443961	39.32038835	\$5,000.00
42	\$9,521.40	-4,021.396326	-0.04610586	40.29126214	\$5,000.00
43	\$(26,983.44)	52,983.43598	0.60746234	41.26213592	\$5,500.00
44	\$93,805.23	-23,805.23239	-0.27293025	42.23300971	\$5,890.00
45	\$96,131.32	-89,131.32206	-1.0219028	43.2038835	\$5,890.00
46	\$60,434.82	-55,724.82419	-0.63889273	44.17475728	\$6,000.00
47	\$50,171.22	34,828.78161	0.39931675	45.14563107	\$7,000.00
48	\$79,968.98	-74,968.98104	-0.85952963	46.11650485	\$7,500.00
49	\$66,628.70	8,371.300391	0.0959781	47.08737864	\$7,500.00
50	\$(22,901.66)	25,956.65741	0.29759663	48.05825243	\$8,000.00
51	\$(4,224.52)	23,224.52239	0.26627233	49.02912621	\$8,000.00
52	\$(34,375.88)	35,205.8773	0.4036402	50	\$8,500.00
53	\$(54,509.45)	58,865.45496	0.6749005	50.97087379	\$8,500.00
54	\$(15,179.35)	16,359.35233	0.18756221	51.94174757	\$9,420.00
55	\$(4,822.46)	6,002.460699	0.06881903	52.91262136	\$9,500.00
56	\$5,768.25	-5,178.245011	-0.05936929	53.88349515	\$9,683.00
57	\$(3,785.28)	4,375.28177	0.0501632	54.85436893	\$10,000.00
58	\$(2,118.62)	5,648.619288	0.06476219	55.82524272	\$10,000.00
59	\$(52,469.87)	52,769.87118	0.60501379	56.7961165	\$10,000.00
60	\$43,449.03	-38,449.03342	-0.44082343	57.76699029	\$11,800.00
61	\$9,191.77	-4,191.771074	-0.04805923	58.73786408	\$12,000.00
62	\$47,926.14	-42,036.13685	-0.48195006	59.70873786	\$12,000.00
63	\$(53,138.99)	61,638.98865	0.70669944	60.67961165	\$12,600.00
64	\$78,403.37	51,596.63434	0.59156247	61.65048544	\$13,000.00
65	\$(53,828.12)	61,328.11938	0.70313528	62.62135922	\$15,500.00
66	\$96,802.11	-94,602.10743	-1.08462611	63.59223301	\$16,000.00
67	\$312,788.19	137,211.8125	1.57315221	64.5631068	\$16,000.00
68	\$91,118.87	-78,118.87271	-0.89564356	65.53398058	\$17,000.00
69	\$89,444.31	-88,558.3139	-1.01533319	66.50485437	\$17,500.00
70	\$33,942.21	-33,642.20686	-0.38571251	67.47572816	\$17,500.00
71	\$87,622.76	-77,939.76214	-0.89359004	68.44660194	\$17,700.00
72	\$23,621.95	51,378.04621	0.58905633	69.41747573	\$19,000.00
73	\$19,987.94	-16,416.9367	-0.18822243	70.38834951	\$19,500.00
74	\$42,742.29	-19,742.28582	-0.22634801	71.3592233	\$23,000.00
75	\$8,500.00	-4.98403E-10	-5.7143E-15	72.33009709	\$26,000.00

Appendix 2 (continued)

<i>Residual output</i>				<i>Probability output</i>	
<i>Observation</i>	<i>Predicted venue/sale price</i>	<i>Residuals</i>	<i>Standard residuals</i>	<i>Percentile</i>	<i>Venue/sale price</i>
76	\$77,544.72	82,455.28248	0.9453611	73.30097087	\$27,000.00
77	\$651,402.53	-481,402.5336	-5.51934592	74.27184466	\$28,000.00
78	\$(77,643.74)	83,533.74165	0.95772578	75.24271845	\$28,556.00
79	\$50,083.36	-42,083.3565	-0.48249144	76.21359223	\$30,000.00
80	\$29,319.60	680.4011425	0.00780089	77.18446602	\$30,000.00
81	\$(47,052.71)	59,052.715	0.67704746	78.15533981	\$30,000.00
82	\$(19,346.96)	23,346.96256	0.26767612	79.12621359	\$30,000.00
83	\$52,866.36	-41,066.36156	-0.47083145	80.09708738	\$38,888.00
84	\$159,764.84	134,435.1557	1.54131746	81.06796117	\$48,300.00
85	\$(37,657.41)	38,247.40624	0.43851175	82.03883495	\$50,000.00
86	\$79,659.38	-29,659.38353	-0.34004889	83.00970874	\$50,000.00
87	\$(25,759.46)	54,315.46031	0.62273418	83.98058252	\$58,900.00
88	\$23,578.29	-18,578.28593	-0.21300259	84.95145631	\$65,000.00
89	\$29,980.87	35,019.13313	0.40149915	85.9223301	\$70,000.00
90	\$99,131.97	-50,831.97144	-0.58279551	86.89320388	\$70,000.00
91	\$100,706.27	-41,806.27273	-0.47931464	87.86407767	\$75,000.00
92	\$37,456.10	-20,456.095	-0.23453193	88.83495146	\$75,000.00
93	\$3,559.35	13,940.64614	0.15983142	89.80582524	\$85,000.00
94	\$9,433.60	6,566.401088	0.07528469	90.77669903	\$130,000.00
95	\$180,199.07	-160,699.0721	-1.84243685	91.74757282	\$130,000.00
96	\$17,532.48	12,467.52297	0.14294186	92.7184466	\$160,000.00
97	\$7,272.79	2,727.21164	0.03126785	93.68932039	\$170,000.00
98	\$2,088,709.36	111,290.6431	1.27596245	94.66019417	\$210,000.00
99	\$419,651.76	480,348.2387	5.50725828	95.63106796	\$294,200.00
100	\$213,078.87	156,921.1348	1.79912228	96.60194175	\$370,000.00
101	\$90,332.49	-80,832.48703	-0.92675552	97.57281553	\$450,000.00
102	\$9,679.27	-5,279.266717	-0.06052752	98.54368932	\$900,000.00
103	\$240,350.61	-30,350.60986	-0.3479739	99.51456311	\$2,200,000.00

Appendix 3 List of proceedings under uniform domain name*Dispute Resolution Policy*

Decisions under the Uniform Domain-Name Dispute Resolution Policy are subject to challenge by court action. For information about a specific court action, contact the court handling the action or a legal search resource.

UDRP proceedings – arranged by domain name

Domain name	Case type	Date commenced	Date decided	Proceeding number	Status/panel decision
<hq-3blas6n6.com>	UDRP	16 April 2003	15 August 2003	ADNDRC HK-0300026	Split decision
018eplaza.com	UDRP	18 August 2003	29 September 2003	NAF FA00180702	Name transfer
0800-flowers.com	UDRP	26 September 2003	29 November 2003	ADNDRC HK-0300032	Decision for respondent
0-celebrex.com	UDRP	3 October 2003		WIPO D2003-0756	Pending
0icq.com	UDRP	13 June 2002	19 August 2002	WIPO D2002-0495	Name transfer
0icq.net	UDRP	30 January 2003	17 March 2003	WIPO D2003-0053	Name transfer
0pusdei.com	UDRP	25 April 2002	3 June 2002	NAF FA00110783	Name transfer
oxygen.com	UDRP	7 April 2000	11 May 2000	NAF FA0094420	Name transfer
1001winampskin.com	UDRP	7 April 2000	11 May 2000	NAF FA0094420	Name transfer
10-10-811.com	UDRP	24 March 2003	2 May 2003	WIPO D2003-0213	Name transfer
1099professionals.com	UDRP	8 May 2000	19 June 2000	WIPO D2000-0362	Name transfer
12.org	UDRP	21 November 2000	24 January 2001	WIPO D2000-1495	Name transfer
1212telstra.com	UDRP	25 August 2000	28 September 2000	WIPO D2000-1092	Name transfer
1212telstra.net	UDRP	3 February 2003	1 April 2003	WIPO D2003-0033	Name transfer
123.biz	UDRP	13 December 2002	29 January 2003	NAF FA00137040	Name transfer
123-domainit.com	UDRP	27 November 2002	20 January 2003	WIPO D2002-1066	Name transfer
123hotmail.com	UDRP	27 November 2002	20 January 2003	WIPO D2002-1066	Name transfer
123-incorporate.com	STOP	30 May 2002	18 July 2002	WIPO DBIZ2002-00212	Decision for respondent
12trade.com	UDRP	20 October 2000	17 November 2000	NAF FA0095823	Name transfer
1500callstatefarm.com	UDRP	26 October 2000	27 December 2000	WIPO D2000-1161	Name transfer
1-500callstatefarm.com	UDRP	14 June 2000	12 July 2000	NAF FA0095004	Dismissal, unspecified
1500callticketmaster.com	UDRP	18 January 2001	13 March 2001	WIPO D2000-1818	Name transfer
1-500callticketmaster.com	UDRP	17 January 2001	19 January 2001	NAF FA0096352	Dismissal without prejudice
1-500callticketmaster.com	UDRP	17 January 2001	19 January 2001	NAF FA0096352	Dismissal without prejudice
1-500callticketmaster.com	UDRP	13 June 2001	23 November 2001	WIPO D2001-0720	Dismissal without prejudice
1-500phonestatefarm.com	UDRP	13 June 2001	23 November 2001	WIPO D2001-0720	Dismissal without prejudice
1-500phonestatefarm.com	UDRP	17 January 2001	19 January 2001	NAF FA0096352	Dismissal without prejudice
1500phoneticketmaster.com	UDRP	17 January 2001	19 January 2001	NAF FA0096352	Dismissal without prejudice
1500phoneticketmaster.com	UDRP	13 June 2001	23 November 2001	WIPO D2001-0720	Dismissal without prejudice

Notes: The proceeding number consists of the abbreviated name of the dispute-resolution service provider followed by the number assigned by that provider to the proceeding. Provider names are abbreviated as follows: CPR = CPR Institute for Dispute Resolution;

Dec = Disputes.org/eResolution Consortium (used only for proceedings commenced before 16 October 2000; with numbers Dec.AF-0060 to Dec.AF-0482); eKes = e-resolution (used only for proceedings commenced on or after 16 October 2000, beginning with proceeding number

eKes.AF-0483); NAF = National Arbitration Forum; WIPO = World Intellectual Property Organization.

Source: Available at <http://www.icann.org/udrp/Detail110.htm>

UDRP proceedings – arranged by domain name (continued)

Domain name	Case type	Date commenced	Date decided	Proceeding number	Status/panel decision
1-500phoneticketmaster.com	UDRP	13 June 2001	23 November 2001	WIPO D2001-0720	Dismissal without prejudice
1800333333.com	UDRP	12 October 2001	11 December 2001	NAF FA00100487	Name transfer
18004kohlert.com	UDRP	20 April 2000	22 May 2000	NAF FA0094635	Name transfer
1800beaches.com	UDRP	11 September 2000	20 October 2000	NAF FA0095430	Name transfer
1800bloomborg.com	UDRP	11 January 2001	9 February 2001	NAF FA0096372	Dismissal, unspecified
1800cdljobs.com	UDRP	28 October 2002	19 December 2002	NAF FA00128696	Name transfer
1800contractors.com	UDRP	30 July 2002	1 October 2002	NAF FA00117021	Dismissal without prejudice
1-800-flowers.biz	STOP	5 June 2002	23 July 2002	WIPO DBIZ22002-00055	Name transfer
1-800-ge.com	UDRP	17 May 2000	25 July 2000	WIPO D2000-0368	Name transfer
1800hitchit.com	UDRP	31 December 2002		WIPO D2002-1149	Case suspended, other
1800mattress.com	UDRP	9 October 2000	11 December 2000	WIPO D2000-1236	Name transfer
1800okidata.com	UDRP	10 May 2002	16 June 2002	WIPO D2002-0415	Name transfer
1800postcard.com	UDRP	22 June 2000	24 July 2000	NAF FA0094945	Name transfer
1800redroof.com	UDRP	19 October 2001	11 December 2001	WIPO D2001-1242	Name transfer
1800reuters.com	UDRP	13 September 2000	8 November 2000	WIPO D2000-1110	Name transfer
1800rockport.com	UDRP	19 February 2000	6 April 2000	WIPO D2000-0064	Name transfer
1800sandals.com	UDRP	3 April 2001	29 May 2001	NAF FA0096930	Dismissal without prejudice
1800worldnet.com	UDRP	27 November 2001	6 January 2001	WIPO D2001-1332	Dismissal without prejudice
186k.biz	STOP	14 May 2002	9 July 2002	NAF FA00112515	Name transfer
186k.org	UDRP	11 February 2002	10 July 2002	WIPO D2002-0027	Decision for respondent
1877redroof.com	UDRP	19 October 2001	11 December 2001	WIPO D2001-1242	Name transfer
1888celebrex.com	UDRP	6 November 2002	27 December 2002	NAF FA00129128	Name transfer
1888mattres.com	UDRP	21 December 2000	7 February 2001	WIPO D2000-1738	Name transfer
1888redroof.com	UDRP	19 October 2001	11 December 2001	WIPO D2001-1242	Name transfer
18hr.com	UDRP	17 July 2000	12 October 2000	WIPO D2000-0687	Dismissal without prejudice
18nordstrom.com	UDRP	4 April 2001	25 September 2001	WIPO D2001-0418	Name transfer
1-8-nordstrom.com	UDRP	4 April 2001	25 September 2001	WIPO D2001-0418	Name transfer
1-8-nordstrom.com	UDRP	4 April 2001	25 September 2001	WIPO D2001-0418	Name transfer
18nordstrom.net	UDRP	4 April 2001	25 September 2001	WIPO D2001-0418	Name transfer

Notes: The proceeding number consists of the abbreviated name of the dispute-resolution service provider followed by the number assigned by that provider to the proceeding. Provider names are abbreviated as follows: CPR = CPR Institute for Dispute Resolution;

DeC = Disputes.org/eResolution Consortium (used only for proceedings commenced before 16 October 2000, with numbers DeC AF-0060 to

DeC AF-0482); eRes = e-resolution (used only for proceedings commenced on or after 16 October 2000, beginning with proceeding number

eRes AF-0483); NAF = National Arbitration Forum; WIPO = World Intellectual Property Organization.

Source: Available at <http://www.icann.org/udrp/Detail110.htm>

UDRP proceedings – arranged by domain name (continued)

Domain name	Case type	Date commenced	Date decided	Proceeding number	Status/panel decision
1-8nordstrom.net	UDRP	4 April 2001	25 September 2001	WIPO D2001-0418	Name transfer
1-8-nordstrom.net	UDRP	4 April 2001	25 September 2001	WIPO D2001-0418	Name transfer
18norfstrom.com	UDRP	4 April 2001	25 September 2001	WIPO D2001-0418	Name transfer
1-8norfstrom.com	UDRP	4 April 2001	25 September 2001	WIPO D2001-0418	Name transfer
1-8-norfstrom.com	UDRP	4 April 2001	25 September 2001	WIPO D2001-0418	Name transfer
18wheelsofjustice.com	UDRP	31 July 2000	11 October 2000	WIPO D2000-0798	Name transfer
1accutane.com	UDRP	19 September 2003		WIPO D2003-0721	Pending
1celebrex.com	UDRP	30 July 2002	5 September 2002	NAF FA00117023	Name transfer
1-celebrex-xenical-online.com	UDRP	8 October 2002	2 December 2002	NAF FA00126837	Name transfer
1-hpprintercartridges.com	UDRP	15 April 2003	27 May 2003	NAF FA00154141	Name transfer
1rollsroyce.com	UDRP	17 April 2003	25 June 2003	WIPO D2003-0270	Name transfer
1st-celebrex-viagra-pharmacy.com	UDRP	12 August 2002	2 October 2002	NAF FA00117905	Name transfer
1venio.com	UDRP	9 April 2003	24 June 2003	WIPO D2003-0255	Name transfer
2002worldcup.net	UDRP	18 February 2000	3 April 2000	WIPO D2000-0034	Split decision
2002worldcup.org	UDRP	18 February 2000	3 April 2000	WIPO D2000-0034	Split decision
2003harley.com	UDRP	17 December 2002	29 January 2003	NAF FA00137094	Name transfer
2004harley.com	UDRP	17 December 2002	29 January 2003	NAF FA00137094	Name transfer
2005harley.com	UDRP	17 December 2002	29 January 2003	NAF FA00137094	Name transfer
2006worldcup.org	UDRP	18 February 2000	3 April 2000	WIPO D2000-0034	Split decision
212postcard.com	UDRP	31 January 2002	6 March 2002	NAF FA00103985	Name transfer
212postcards.com	UDRP	31 January 2002	6 March 2002	NAF FA00103985	Name transfer
21club.net	UDRP	26 September 2000	22 November 2000	WIPO D2000-1159	Name transfer
247.biz	STOP	9 June 2002	22 July 2002	WIPO DBIZ2002-00258	Decision for respondent
24game.com	UDRP	15 May 2000	26 June 2000	WIPO D2000-0408	Name transfer
24hourfitness.biz	STOP	10 June 2002		WIPO DBIZ2002-00190	Pending
24-hourfitness.com	UDRP	20 August 2003	26 September 2003	NAF FA00187429	Name transfer
24hourfitness.com	UDRP	24 October 2003	11 December 2003	NAF FA00204072	Dismissal without prejudice
24houricq.com	UDRP	30 August 2000	27 September 2000	WIPO D2000-1029	Dismissal without prejudice
24hoursfitness.com	UDRP	20 August 2003	26 September 2003	NAF FA00187429	Name transfer

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eRes AF-0483); NAF = National Arbitration Forum; WIPO = World Intellectual Property Organization.

Source: Available at <http://www.icann.org/udrp/Detail110.htm>

UDRP proceedings – arranged by domain name (continued)

Domain name	Case type	Date commenced	Date decided	Proceeding number	Status/panel decision
24hrfitness.com	UDRP	25 August 2003	26 September 2003	NAF FA00187426	Name transfer
24hrfcq.com	UDRP	30 August 2000	27 September 2000	WIPO D2000-1029	Dismissal without prejudice
24hr-icq.com	UDRP	30 August 2000	27 September 2000	WIPO D2000-1029	Dismissal without prejudice
24hrsfitness.com	UDRP	20 August 2003	26 September 2003	NAF FA00187429	Name transfer
2aol.com	UDRP	28 August 2000	11 October 2000	WIPO D2000-1023	Dismissal without prejudice
2e.com	UDRP	11 March 2000	22 April 2003	WIPO D2003-0184	Name transfer
2ecorp.com	UDRP	5 April 2000	15 May 2000	DeC AF-0162	Decision for respondent
2m12.com	UDRP	6 August 2003		WIPO D2003-0598	Pending
2m12.info	UDRP	6 August 2003		WIPO D2003-0598	Pending
2m12.org	UDRP	6 August 2003		WIPO D2003-0598	Pending
2ndskin.com	UDRP	2 August 2000	7 September 2000	NAF FA0095290	Name transfer
2pac.com	UDRP	31 August 2000	9 October 2000	DeC AF-0345	Name transfer
2pac.org	UDRP	4 September 2000	3 October 2000	DeC AF-0349	Name transfer
2paconline.com	UDRP	4 September 2000	24 October 2000	DeC AF-0347	Name transfer
2paconline.net	UDRP	4 September 2000	24 October 2000	DeC AF-0347	Name transfer
2phatapparel.com	UDRP	4 September 2000	24 October 2000	DeC AF-0347	Name transfer
2phatfashions.com	UDRP	1 May 2002	21 June 2002	NAF FA00110866	Name transfer
2sandals.com	UDRP	23 August 2002	10 October 2002	NAF FA00118269	Name transfer
303infinity.com	UDRP	9 June 2000	7 July 2000	NAF FA0094944	Decision for respondent
312loanworks.com	UDRP	28 March 2001	30 April 2001	NAF FA0096873	Name transfer
3daol.com	UDRP	25 March 2003	1 May 2003	NAF FA00150814	Name transfer
3glabs.com	UDRP	25 March 2003	15 April 2003	NAF FA00150811	Name transfer
3-gold.com	UDRP	4 February 2002	11 March 2002	CPR 0203	Name transfer
3gsrn.biz	UDRP	30 April 2002	23 May 2002	NAF FA00109054	Name transfer
3mabrasives.com	STOP	22 May 2002	17 July 2002	WIPO DBIZ2002-00086	Decision for respondent
3madhesives.com	UDRP	29 June 2001	15 October 2001	WIPO D2001-0727	Decision for respondent
3mcare.com	UDRP	29 June 2001	15 October 2001	WIPO D2001-0727	Decision for respondent
3mconsul.com	UDRP	30 March 2001	30 May 2001	WIPO D2001-0428	Name transfer
	UDRP	11 June 2001	24 July 2001	WIPO D2001-0736	Name transfer

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eRes AF-0483); NAF = National Arbitration Forum; WIPO = World Intellectual Property Organization.

Source: Available at <http://www.icann.org/udrp/Detail110.htm>

UDRP proceedings – arranged by domain name (continued)

Domain name	Case type	Date commenced	Date decided	Proceeding number	Status/panel decision
3mk-mart.com	UDRP	3 April 2001	12 July 2001	WIPO D2001-0420	Name transfer
3mshop.com	UDRP	30 March 2001	15 May 2001	WIPO D2001-0429	Dismissal, unspecified
3mtapes.com	UDRP	29 June 2001	15 October 2001	WIPO D2001-0727	Decision for respondent
3sat.com	UDRP	29 September 2000	14 May 2001	WIPO D2000-1071	Name transfer
3xwarehouse.com	UDRP	2 January 2002	20 February 2002	NAF FA00103441	Decision for respondent
40chatyahoo.com	UDRP	9 August 2000	2 October 2000	WIPO D2000-0777	Name transfer
411.biz	STOP	10 June 2002	2 August 2002	WIPO DBIZ2002-00249	Decision for respondent
48hours.com	UDRP	17 May 2000	27 June 2000	WIPO D2000-0379	Decision for respondent
4-aol.com	UDRP	12 December 2002	16 January 2003	NAF FA00136299	Name transfer
4aviper.com	UDRP	20 September 2000	2 November 2000	WIPO D2000-1173	Name transfer
4-celebrex.com	UDRP	8 October 2002	2 December 2002	NAF Fa00126830	Name transfer
4fdry.com	UDRP	17 November 2003	17 November 2003	NAF FA00210223	Pending
4freeaol.com	UDRP	27 August 2002	9 October 2002	NAF FA00122204	Name transfer
4-hartley-babes.com	UDRP	24 October 2002	16 December 2002	NAF FA00128681	Name transfer
4icq.com	UDRP	31 July 2000	31 August 2000	WIPO D2000-0808	Name transfer
4microsoft2000.com	UDRP	4 December 2000	20 February 2001	WIPO D2000-1493	Name transfer
4sandals.com	UDRP	7 June 2000	12 July 2000	NAF FA0094929	Name transfer
4tel.com	UDRP	28 August 2000	5 October 2000	WIPO D2000-0734	Decision for respondent
4tel.com	UDRP	6 February 2000	9 May 2000	WIPO D2000-0026	Proceedings terminated for recommencement
4tel.com	UDRP	10 April 2000		WIPO D2000-0026(restart)	Decision for respondent
4hauling.com	UDRP	12 September 2002	4 November 2002	NAF FA00124739	Name transfer
4unverferth.com	UDRP	8 January 2002	22 February 2002	WIPO D2001-1469	Name transfer
4xerical.com	UDRP	13 October 2003		WIPO D2003-0794	Pending
4you.com	UDRP	25 October 2000	30 November 2000	NAF FA0095847	Name transfer
500callstatefarm.com	UDRP	17 January 2001	19 January 2001	NAF FA0096352	Dismissal without prejudice
500callticketmaster.com	UDRP	13 June 2001	23 November 2001	WIPO D2001-0720	Dismissal without prejudice
500phonesiatefarm.com	UDRP	17 January 2001	19 January 2001	NAF FA0096352	Dismissal without prejudice

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Source: Available at <http://www.icann.org/udrp/Detail10.htm>

UDRP proceedings – arranged by domain name (continued)

Domain name	Case type	Date commenced	Date decided	Proceeding number	Status/panel decision
500phonticketmaster.com	UDRP	13 June 2001	23 November 2001	WIPO D2001-0720	Dismissal without prejudice
50plus.com	UDRP	30 May 2000	17 July 2000	NAF FA0094924	Decision for respondent
50por15.com	UDRP	9 June 2000	25 July 2000	WIPO D2000-0540	Name transfer
50x15.com	UDRP	9 June 2000	25 July 2000	WIPO D2000-0540	Name transfer
51.com	UDRP	9 December 2003	8 January 2004	ADNDRC CN-0300025	Dismissal, unspecified
555stateexpress.com	UDRP	4 July 2000	31 August 2000	WIPO D2000-0618	Dismissal without prejudice
5asec.com	UDRP	2 October 2000	7 December 2000	WIPO D2000-1232	Name transfer
5dh.com	UDRP	10 March 2003	21 April 2003	NAF FA00146945	Name transfer
5dollarhosting.com	UDRP	10 March 2003	21 April 2003	NAF FA00146945	Name transfer
5dollar-hostings.com	UDRP	10 March 2003	21 April 2003	NAF FA00146945	Name transfer
77search.com	UDRP	2 September 2003	20 October 2003	NAF FA00190612	Name transfer
7aol.com	UDRP	10 July 2002	21 August 2002	NAF FA00114654	Name transfer
7cegetel.com	UDRP	14 October 2003		WIPO D2003-0799	Pending
7searcher.com	UDRP	2 September 2003	20 October 2003	NAF FA00190612	Name transfer
7searchs.com	UDRP	2 September 2003	20 October 2003	NAF FA00190612	Name transfer
800beaches.com	UDRP	21 August 2000	4 October 2000	NAF FA0095415	Decision for respondent
800mattress.com	UDRP	21 December 2000	7 February 2001	WIPO D2000-1738	Name transfer
800postcards.com	UDRP	28 January 2002	6 March 2002	NAF FA00103984	Name transfer
800sandals.com	UDRP	3 April 2001	29 May 2001	NAF FA0096930	Dismissal without prejudice
800victoriasscret.com	UDRP	7 February 2001	19 March 2001	NAF FA0096541	Name transfer
800-victoriasscret.com	UDRP	7 February 2001	19 March 2001	NAF FA0096541	Name transfer
888celebrex.com	UDRP	6 November 2002	27 December 2002	NAF FA00129128	Name transfer
888mattres.com	UDRP	21 December 2000	7 February 2001	WIPO D2000-1738	Name transfer
888mattress.com	UDRP	21 December 2000	7 February 2001	WIPO D2000-1738	Name transfer
911-carrera.com	UDRP	14 March 2002	13 May 2002	WIPO D2002-0194	Name transfer
911hyundai.com	UDRP	25 September 2003		WIPO D2003-0725	Pending
911pages.com	UDRP	14 March 2002	13 May 2002	WIPO D2002-0194	Name transfer
911-racing.com	UDRP	14 March 2002	13 May 2002	WIPO D2002-0194	Name transfer

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eRes AF-0483); NAF = National Arbitration Forum; WIPO = World Intellectual Property Organization.

Source: Available at <http://www.icann.org/udrp/Detail10.htm>

UDRP proceedings – arranged by domain name (continued)

Domain name	Case type	Date commenced	Date decided	Proceeding number	Status/panel decision
a0l.com	UDRP	23 December 2002	20 January 2003	NAF FA00137098	Name transfer
a1.net	UDRP	7 June 2000	16 June 2000	WIPO D2000-0506	Dismissal without prejudice
a1-drugstore-by-viagra-xenical-propecia-celebrex.com	UDRP	12 August 2002	28 August 2002	NAF FA001117909	Dismissal without prejudice
almster.com	UDRP	7 March 2001	14 May 2001	NAF FA0096795	Name transfer
aliv.com	UDRP	27 October 2000	23 January 2001	WIPO D2000-1417	Decision for respondent
aaa.biz	STOP	7 May 2002	21 June 2002	NAF FA00112438	Name transfer
aaamich.net	UDRP	29 May 2001	26 June 2001	NAF FA0097307	Name transfer
aaamich.org	UDRP	29 May 2001	26 June 2001	NAF FA0097307	Name transfer
aaatransmission.com	UDRP	17 April 2002	18 June 2002	NAF FA00109481	Decision for respondent
aaadvantageding.com	UDRP	11 November 2002	6 December 2002	NAF FA00128803	Dismissal without prejudice
aaflightservice.com	UDRP	25 October 2000	28 November 2000	NAF FA0095829	Name transfer
aaeshoelcans.com	UDRP	8 June 2001	22 August 2001	WIPO D2001-0699	Name transfer
aaecorp.net	UDRP	15 May 2001	9 July 2001	WIPO D2001-0635	Decision for respondent
aaetque.com	UDRP	3 May 2000	16 June 2000	NAF FA0094669	Name transfer
aaavs.org	UDRP	3 October 2000	6 November 2000	NAF FA0095685	Name transfer
aaaws.org	UDRP	17 November 2000	20 February 2001	WIPO D2000-1507	Dismissal, unspecified
abaeorombie.com	UDRP	25 August 2000	1 November 2000	WIPO D2000-1004	Name transfer
abatonbookcompany.com	UDRP	25 July 2002	3 September 2002	WIPO D2002-0689	Name transfer
abb.biz	STOP	9 June 2002	26 July 2002	WIPO DBIZ2002-00264	Decision for respondent
abb.net	UDRP	21 December 2000	26 February 2001	WIPO D2000-1714	Name transfer
abbecontrol.com	UDRP	25 March 2003	26 May 2003	WIPO D2003-0215	Name transfer
abbeyroad.com	UDRP	24 October 2001	18 December 2001	WIPO D2001-1230	Name transfer
abecarpelandhome.com	UDRP	1 May 2001	6 July 2001	WIPO D2001-0521	Name transfer
abecarpelandhome.net	UDRP	26 April 2001	1 June 2001	WIPO D2001-0531	Name transfer
abecarpelandhome.org	UDRP	26 April 2001	1 June 2001	WIPO D2001-0531	Name transfer
abecarpet-home.com	UDRP	1 May 2001	6 July 2001	WIPO D2001-0521	Name transfer

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eRes AF-0483); NAF = National Arbitration Forum; WIPO = World Intellectual Property Organization.

Source: Available at <http://www.icann.org/udrp/Detail10.htm>

UDRP proceedings – arranged by domain name (continued)

Domain name	Case type	Date commenced	Date decided	Proceeding number	Status/panel decision
abecarpet-home.net	UDRP	1 May 2001	6 July 2001	WIPO D2001-0521	Name transfer
abedist.com	UDRP	18 March 2002	24 April 2002	NAF FA00105860	Name transfer
abedistributing.com	UDRP	23 May 2002	9 July 2002	NAF FA00114353	Name transfer
abedistributing.com	UDRP	15 November 2001	28 December 2001	NAF FA00101826	Name transfer
abedistribute.com	UDRP	5 March 2002	8 April 2002	NAF FA00105205	Dismissal without prejudice
abedistributing.com	UDRP	1 October 2002	13 November 2002	NAF FA00126639	Name transfer
abedistributing.com	UDRP	16 October 2002	11 December 2002	NAF FA00126640	Name transfer
abedistributors.com	UDRP	15 November 2001	28 December 2001	NAF FA00101826	Name transfer
abedlaserjet.com	UDRP	25 March 2003	24 April 2003	NAF FA00150785	Name transfer
abesportswager.com	UDRP	30 October 2000	13 December 2000	NAF FA0095840	Name transfer
abebook.com	UDRP	27 February 2002	1 April 2002	NAF FA00104628	Name transfer
abecrombie.com	UDRP	25 August 2000	1 November 2000	WIPO D2000-1004	Name transfer
abed4u.com	UDRP	15 January 2003	24 February 2003	WIPO D2003-0016	Decision for respondent
abeds.com	UDRP	1 January 2000	17 July 2002	WIPO D2002-0630	Dismissal, unspecified
abeds.com	UDRP	28 August 2002	18 October 2002	WIPO D2002-0762	Name transfer
abedstore.com	UDRP	14 January 2003	24 March 2003	WIPO D2003-0017	Decision for respondent
abecrombie.com	UDRP	25 August 2000	1 November 2000	WIPO D2000-1004	Name transfer
abecrombieandfitch.com	UDRP	25 August 2000	1 November 2000	WIPO D2000-1004	Name transfer
abecrombie.com	UDRP	25 August 2000	1 November 2000	WIPO D2000-1004	Name transfer
abecrombi.com	UDRP	25 August 2000	1 November 2000	WIPO D2000-1004	Name transfer
abecrombieandfifth.com	UDRP	2 August 2001	19 September 2001	WIPO D2001-0900	Name transfer
abecrombiefinc.com	UDRP	25 August 2000	1 November 2000	WIPO D2000-1004	Name transfer
abecrombiefitch.com	UDRP	24 July 2001	17 September 2001	WIPO D2001-0901	Name transfer
abecrombie.com	UDRP	25 August 2000	1 November 2000	WIPO D2000-1004	Name transfer
abecrombieandfitch.com	UDRP	11 March 2003		WIPO D2003-0172	Pending
abeczombie.com	UDRP	8 April 2003	24 May 2003	WIPO D2003-0260	Decision for respondent
abf.com	UDRP	16 August 2000	23 August 2000	WIPO D2000-0949	Dismissal without prejudice

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Source: Available at <http://www.icann.org/udrp/Detail110.htm>

UDRP proceedings – arranged by domain name (continued)

Domain name	Case type	Date commenced	Date decided	Proceeding number	Status/panel decision
abit.com	UDRP	18 May 2000	8 August 2000	WIPO D2000-0399	Decision for respondent
abn.info	UDRP	14 December 2001	29 January 2002	WIPO D2001-1434	Decision for respondent
abn-amro-bank.net	UDRP	4 April 2001	7 June 2001	WIPO D2001-0465	Split decision
abnamrobank.org	UDRP	4 April 2001	7 June 2001	WIPO D2001-0465	Split decision
abn-amro-bank.org	UDRP	4 April 2001	7 June 2001	WIPO D2001-0465	Split decision
abottrader.com	UDRP	10 July 2001	24 October 2001	WIPO D2001-0840	Name transfer
abornia.com	UDRP	29 March 2000	21 June 2000	WIPO D2000-0199	Dismissal without prejudice
about.biz	STOP	17 April 2002	6 June 2002	NAF FA00109726	Name transfer
aboutinersclub.com	UDRP	18 March 2003	21 April 2003	NAF FA00149414	Decision for respondent
aboutsrihunnoy.com	UDRP	9 April 2003	22 May 2003	WIPO D2003-0248	Name transfer
abramoore.com	UDRP	18 June 2002	25 July 2002	NAF FA00114662	Dismissal without prejudice
abrecombiandfiteh.com	UDRP	11 March 2003		WIPO D2003-0172	Pending
absolutaccess.com	UDRP	6 August 2001	9 October 2001	NAF FA0098457	Dismissal without prejudice
absolutbabes.com	UDRP	25 April 2003	5 June 2003	WIPO D2003-0301	Name transfer
absolutbeach.com	UDRP	3 August 2001	14 September 2001	NAF FA0098440	Name transfer
absolutcitron.com	UDRP	10 July 2000	9 August 2000	NAF FA0095078	Name transfer
absolutecelebrex.com	UDRP	1 October 2002	15 October 2002	NAF FA00125754	Dismissal without prejudice
absolut-emma.com	UDRP	6 August 2001	24 September 2001	NAF FA0098458	Name transfer
absolut-erotik.com	UDRP	11 June 2003	12 July 2003	WIPO D2003-0437	Name transfer
absolutmale.com	UDRP	7 August 2001	9 October 2001	NAF FA0098809	Dismissal without prejudice
absolutmandrin.com	UDRP	5 July 2000	8 August 2000	NAF FA0095079	Name transfer
absolutporn.com	UDRP	6 July 2001	31 July 2001	NAF FA0097853	Name transfer
absolutporno.com	UDRP	5 July 2001	3 August 2001	NAF FA0097846	Name transfer
absolut-porno-star.com	UDRP	11 October 2002	3 December 2002	WIPO D2002-0926	Name transfer
absolutpussy.com	UDRP	7 June 2001	10 July 2001	NAF FA0097369	Name transfer
absolutseries.com	UDRP	7 August 2001	7 September 2001	NAF FA0098459	Name transfer

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Source: Available at <http://www.icann.org/udrp/Detail110.htm>

UDRP proceedings – arranged by domain name

<i>Domain name</i>	<i>Case type</i>	<i>Date commenced</i>	<i>=Now()</i>	<i>Proceeding number</i>	<i>Status/panel decision</i>	<i>Days/year 365</i>	<i>Year</i>
<hq-3blas6n6.com>	UDRP	3 October 2003	15 June 2008	WIPO D2003-0756	Pending	1,717.91	4.706607
1accutane.com	UDRP	19 September 2003	15 June 2008	WIPO D2003-0721	Pending	1,731.91	4.744963
24hourfitness.biz	STOP	10 June 2002	15 June 2008	WIPO DBIZ2002-00190	Pending	2,197.91	6.021675
2m12.com	UDRP	6 August 2003	15 June 2008	WIPO D2003-0598	Pending	1,775.91	4.865511
2m12.info	UDRP	6 August 2003	15 June 2008	WIPO D2003-0598	Pending	1,775.91	4.865511
2m12.org	UDRP	6 August 2003	15 June 2008	WIPO D2003-0598	Pending	1,775.91	4.865511
4xnetcal.com	UDRP	13 October 2003	15 June 2008	WIPO D2003-0794	Pending	1,707.91	4.679209
7cegetel.com	UDRP	14 October 2003	15 June 2008	WIPO D2003-0799	Pending	1,706.91	4.67647
911hyundai.com	UDRP	25 September 2003	15 June 2008	WIPO D2003-0725	Pending	1,725.91	4.728524
abercronbieandfitch.com	UDRP	11 March 2003	15 June 2008	WIPO D2003-0172	Pending	1,923.91	5.27099
abrecombieandfitch.com	UDRP	11 March 2003	15 June 2008	WIPO D2003-0172	Pending	1,923.91	5.27099