

**IN THE MATTER OF AN OPPOSITION
by Intuit, Inc. to application no. 845,922
for the mark IN-TU-IT filed by Louise
Brandolini**

On May 23, 1997, the applicant, Louise Brandolini, filed an application to register the trade-mark IN-TU-IT, for the following wares

audio and video recordings, namely pre-recorded instructional and meditation audio cassettes and pre-recorded instructional and meditation video cassettes; health care products, namely oil blends for relaxation and massage,

and for the following services:

healing and metaphysical services, namely providing instruction and guidance in body work, breathing and visualization in relation to sexual energy and sexual energy dynamics, cranial sacral therapy, Qi Gong therapy, aromatherapy, astrology and philosophical teaching; sexual energy education; spa services, namely aromatherapy spa services.

The subject application was based on proposed use of the mark in Canada in respect of the above-mentioned wares and use of the mark in Canada since at least as early as 1994 in association with the above-mentioned services.

The subject application was advertised for opposition purposes in the *Trade-marks Journal* issue dated September 23, 1998 and was subject to two opposition proceedings, one by Estée Lauder Cosmetics Ltd. (through its predecessor Aveda Corporation), and one by the present opponent, Intuit, Inc. The opposition filed by Estée Lauder Cosmetics Ltd. resulted in a decision of the Opposition Board dated June 7, 2001, wherein certain wares and services were deleted from the application. The present application remains pending for the following wares and services:

wares: audio and video recordings, namely pre-recorded instructional and meditation audio cassettes and pre-recorded instructional and meditation video cassettes;

services: healing and metaphysical services, namely providing instruction and guidance in body work, breathing and visualization in relation to sexual energy and sexual energy dynamics; sexual energy education

Intuit, Inc. opposed the subject application on February 23, 1999, and filed an amended statement of opposition on March 3, 1999. A copy of the statement of opposition as amended was forwarded to the applicant on April 1, 1999. The applicant responded by filing and serving a counter statement generally denying each of the grounds of opposition. The opponent filed a further amended statement of opposition on February 11, 2000. An amended counter statement was filed by the applicant on April 21, 2000.

The grounds of opposition may be summarized as follows. The first and second grounds are that the application does not comply with s.30(b) and s.30(e) of the Trade-Marks Act, R.S.C. 1985, c.T-13 ("the Act") in that the applicant has not used the applied for trade-mark since at least as early as 1994 in association with the applied for services nor intends to use the applied for trade-mark in association with the applied for wares. The third ground is that, pursuant to s.30(i) of the Act, the applicant could not have been satisfied that it was entitled to use the applied for trade-mark in view of both the opponent's trade-mark INTUIT which had been previously registered, used and made known in Canada by the opponent, and the opponent's trade-name Intuit Inc., which had been previously used in Canada by the opponent. As its fourth ground, the opponent submits that the applied for trade-mark is not registrable pursuant to s.12(1)(d) of the Act since it is confusing with the opponent's registered trade-mark INTUIT registered under No. 493,184, for use in association with computer software for use in financial

applications and related manuals sold together as a unit.

The opponent's fifth, sixth, seventh and eighth grounds are all based on the allegation that the applicant is not entitled to registration of the trade-mark for the following reasons: 1) pursuant to s.16(1)(a), at the applicant's claimed date of first use of its mark in association with services, the applicant's trade-mark was confusing with the opponent's trade-mark which had been previously used and made known in Canada; 2) pursuant to s.16(3)(a), at the applicant's filing date, the applied for trade-mark was confusing with the opponent's trade-mark INTUIT which had been previously used and made known in Canada; 3) pursuant to s.16(1)(c), at the applicant's alleged date of first use of the mark in association with services, the applied for mark was confusing with the opponent's trade-name Intuit Inc. which had previously been used in Canada; 4) pursuant to Section 16(3)(c), at the applicant's filing date, the applied for trade-mark was confusing with the opponent's trade-name Intuit, Inc. which had been previously used in Canada. The final ground of opposition is that the applied for mark was not distinctive nor adapted to distinguish the applicant nor the applicant's wares and services from the opponent or others in Canada.

The opponent's evidence in chief consists of the affidavit of Oliver Hunt, trade-mark agent associated with the agents for the opponent. The Hunt affidavit merely serves to introduce into evidence a copy of the opponent's trade-mark registration no. TMA 493,184, which Mr. Hunt printed from the CIPO website. The applicant's evidence in chief consists of the affidavit of the applicant Louise Brandolini dated February 4, 2000. The applicant subsequently requested

and was granted leave to file a second affidavit of Louise Brandolini, dated April 20, 2000, insofar as it relates to Exhibits B and I attached thereto, as additional evidence pursuant to Section 44(1) of the *Trade-marks Regulations*: see the Board ruling dated August 15, 2000. (Exhibits A and C through H were not admitted into evidence and were returned to the applicant.) As its evidence in reply, the opponent filed the affidavits of Kent Fincham, Technical Assistant of the agents for the opponent, and Theo Yates, computer specialist and paralegal assistant of the law firm Milton Geller. Although the opponent obtained an order for the cross-examination of Ms. Brandolini on her first affidavit, it did not proceed with the cross-examination. Both parties filed a written argument and both were represented at an oral hearing.

Ms. Brandolini's affidavit evidence, submitted by the applicant, serves to introduce into evidence various exhibits which, according to the applicant, "will support my application for the trade-mark IN-TU-IT." As the opponent noted, the exhibit material itself, and its significance, is not introduced or explained in the main body of Ms. Brandolini's affidavits. Instead the exhibits are identified in a table of contents format at the beginning of Exhibits A and B of the applicant's affidavit filed as evidence in chief. Exhibit material should of course further elaborate or particularize evidence given in the main body of the affidavit. In the instant case, however, the applicant's affidavits are essentially lacking a main body and are essentially comprised entirely of exhibit material. Although Ms. Brandolini's evidence is technically in the form of an affidavit since it was sworn, substantively it is not an affidavit since she attests to nothing. She has merely attached various exhibits without providing any information about them. In other words, she has submitted an affidavit in the proper form but devoid of admissible content. I am therefore not

prepared to give any weight to Ms. Brandolini's evidence.

As for the opponent's reply evidence, Mr. Yates conducted an on-line search by accessing the Canadian News Disc Sources database which contains on-line copies of articles published by a number of newspapers, magazines and wire services in Canada over periods extending back to 1995. Attached as Exhibit B to his affidavit is an edited listing of 148 articles or documents referencing "Intuit" or "Intuit, Inc." over the period from July 1, 1998 to December 31, 1999.

Mr. Fincham explains that he is personally familiar with the products of Intuit Inc. sold under the principal trade-mark QUICKEN. He states that this is a well known name for a broadly used class of software used for various types of accounting procedures. Attached as Exhibits A, B, D, E and F to his affidavit are copies of packaging for various software products (including QUICKTAX, QUICKEN and QUICKBOOKSPRO) originating from Intuit, Inc. which Mr. Finch infers and verily believes were available or sold in Canada during 1998 and probably during the last part of 1997. Exhibit C is a copy of a product description sheet for the product QUICKEN 6 for MacIntosh which Mr. Finch infers and verily believes was available in the Canadian market in 1996. Most of these exhibits bear reference to the marks INTUIT, QUICKEN, and the INTUIT logo being trade-marks of Intuit, Inc.

I note that Mr. Fincham did not purchase any of the above mentioned products himself. Instead, his statements that the products were available in Canada during the periods he mentions are statements based on inference and belief from the references on the packages themselves.

It was established in **Labatt Brewing Company Limited v. Molson Breweries, A Partnership**

(1996), 68 C.P.R. (3d) 216 (F.C.T.D.), that statements made in an affidavit based on information and belief are *prima facie* inadmissible hearsay evidence unless they satisfy the criteria of necessity and reliability. In the present case, the opponent has not sufficiently explained, in my view, why it was necessary to submit the affidavit of Mr. Finch as opposed to the affidavit of the person who purchased the products mentioned in Mr. Finch's affidavit. Further, the opponent has not explained how Mr. Finch's evidence about the opponent company's products is reliable. In view that the opponent has not satisfactorily explained why the Finch affidavit is necessary and reliable, I consider this evidence to be inadmissible.

With respect to the first two grounds of opposition, the legal burden is on the applicant to show that its application complies with Section 30 of the Act. This includes both the question as to whether the application formally complies with the requirements of Section 30 and the question as to whether or not the statements contained in the application are correct. However, to the extent that the opponent relies on allegations of fact in support of its Section 30 grounds, there is an initial evidential burden on the opponent to prove those allegations (see **Joseph E. Seagram & Sons Ltd. v. Seagram Real Estate Ltd.**, 3 C.P.R. (3d) 325 at 329-330; and **John Labatt Ltd. v. Molson Companies Ltd.**, 30 C.P.R. (3d) 293). To meet the evidential burden upon it in relation to a particular issue, the opponent must adduce sufficient admissible evidence from which it could reasonably be concluded that the facts alleged to support that issue exist (see **John Labatt Limited v. The Molson Companies Limited**, 30 C.P.R. (3d) 293 at 298).

Considering initially the s.30(b) ground, there is, as noted above, an initial evidential

burden on the opponent to establish the facts relied upon by it in support of this ground. In this regard, the evidential burden on the opponent respecting the issue of the applicant's non-compliance with s.30(b) is a light one (see **Tune Masters v. Mr. P.'s Mastertune**, 10 C.P.R. (3d) 84 at 89). The opponent may rely on the applicant's evidence to meet its evidential burden (see **Labatt Brewing Company Limited v. Molson Breweries, A Partnership**, 68 C.P.R. (3d) 216 at 230) in relation to this ground although if it does so, it should show that the applicant's evidence is 'clearly' inconsistent with the applicant's claims set forth in its application.

In the present case, the opponent submits that the applicant has not shown use of INTUIT as a trade-mark for services. It is the opponent's submission that, at most, there has been a consistent use of "INTUIT STUDIOS" if any use has been made of a trade-mark for the applicant's services.

In view that I have not given any weight to the applicant's evidence, I do not consider that the opponent can rely on it to meet its evidential burden under the s.30(b) ground. Even if the opponent could rely on the applicant's evidence to meet its evidential burden, although I would agree that the applicant's exhibits in the present case, for the most part, do not demonstrate use of the mark IN-TU-IT *per se* but rather in word combinations such as IN-TU-IT STUDIOS or IN-TU-IT SEXENERGY or IN-TU-IT SEXENERGIZE, the mark INTUIT *per se* does appear in a print out of what appears to be advertising of the applicant's services found on the applicant's www.sexenergy.com website (see Brandolini Affidavit dated April 20, 2000, Exhibit B). I would therefore not have found Ms. Brandolini's evidence to be "clearly inconsistent" with the

applicant's claimed date of first use of her mark in association with the services for which her application now stands. This ground of opposition is therefore unsuccessful.

The opponent's second ground of opposition is based on Section 30(e) of the Act, the opponent alleging that the applicant does not intend to use the applied for trade-mark in association with the applied for wares. The material time for assessing the applicant's compliance with Section 30(e) is the filing date of its application. The onus or legal burden is on the applicant to show its compliance with Section 30(e): see the opposition decisions in **Joseph Seagram & Sons v. Seagram Real Estate** (1984), 3 C.P.R.(3d) 325 at 329-330 and **Canadian National Railway Co. v. Schwauss** (1991), 35 C.P.R.(3d) 90 at 94 and the decision in **John Labatt Ltd. v. Molson Companies Ltd.** (1990), 30 C.P.R.(3d) 293 (F.C.T.D.). There is, however, an evidential burden on the opponent respecting its allegations of fact in support of that ground. That burden is lighter respecting the issue of non-compliance with Section 30(e) of the Act: see page 95 of the **Schwauss** decision and the opposition decision in **Green Spot Co. v. J.B. Food Industries** (1986), 13 C.P.R.(3d) 206 at 210-211.

The applicant's application formally complies with Section 30(e) of the Act since the required statement appears in the application. The issue then becomes whether or not the applicant has substantially complied with Section 30(e) - i.e. - is the applicant's statement that it intended to use the applied for trade-mark true?

In my view, the applicant's material which shows alleged use of a different trade-mark (or

trade-marks) in association with its services in the past is not sufficient by itself to cast doubt on the applicant's intention to use its proposed mark in association with the applied for wares at the date it filed its application. The opponent had the opportunity to scrutinize the applicant's evidence and to find out about the applicant's intentions to use its applied for mark by asking Ms. Brandolini directly through cross-examination but it chose not to do so. As I am not satisfied that the opponent has met its evidential burden under this ground, this ground of opposition is also unsuccessful.

The third ground of opposition as pleaded is not a proper ground. The mere fact that the opponent may have previously used, made known and registered its INTUIT trade-mark, and previously used its INTUIT trade-name, prior to the filing of the applicant's application, does not preclude the applicant from making the statement in its application required by Section 30(i) of the Act. This ground of opposition is therefore unsuccessful.

Even if the opponent had properly plead that the applicant was **aware that its mark was potentially confusing** with that of the opponent's, and even if the evidence had later showed that the applicant had been aware of the opponent's mark and name prior to filing the present application, such a fact would not have been found inconsistent with the statement in the present application that the applicant was satisfied that it was entitled to use the trade-mark in Canada on the basis, *inter alia*, that its trade-mark was not confusing with the opponent's trade-mark and trade-name. In such a situation, the success of this ground would have been contingent upon a finding that the applicant's trade-mark and the opponent's trade-mark (or trade-name) are

confusing (see **Consumer Distributing Co. Ltd. v. Toy World Ltd.**, 30 C.P.R. (3d) 191, at pg. 195; and **Sapodilla Co. Ltd. v. Bristol-Myers Co.**, 15 C.P.R. (2d) 152, at pg. 155).

The remaining grounds of opposition turn on the issue of confusion between the applied for mark IN-TU-IT and the opponent's INTUIT mark and Intuit, Inc. trade-name used in association with the following wares: "Computer software for use in financial applications and related manuals sold together as a unit". The material dates to assess the issue of confusion are (i) the date of my decision with respect to the fourth ground of opposition alleging non-registrability, (ii) the date of filing the subject application (that is, May 23, 1997) with respect to the fifth and seventh grounds of opposition alleging that the applicant is not entitled to register the applied for mark for services, (iii) the date of first use claimed in the subject application (that is, December 31, 1994) with respect to the sixth and eighth grounds of opposition alleging that the applicant is not entitled to register the applied for mark for services, and (iv) the date of opposition (that is, February 23, 1999) in respect of the final ground of opposition alleging non-distinctiveness of the applied for mark: for a review of case law concerning material dates in opposition proceedings see **American Retired Persons v. Canadian Retired Persons** (1998), 84 C.P.R.(3d) 198 at 206 - 209 (F.C.T.D.). In the circumstances of this case, nothing turns on which material date is chosen to assess the issue of confusion.

The legal onus is on the applicant to show that there would be no reasonable likelihood of confusion, within the meaning of Section 6(2), between the applied for mark IN-TU-IT and the opponent's INTUIT mark and Intuit, Inc. trade-name. The presence of an onus on the applicant

means that if a determinate conclusion cannot be reached once all the evidence is in, then the issue must be decided against the applicant: see **John Labatt Ltd. v. Molson Companies Ltd.** (1990) 30 C.P.R.(3d) 293 at 297-298 (F.C.T.D.). The test for confusion is one of first impression and imperfect recollection. Factors to be considered, in making an assessment as to whether two marks are confusing, are set out in Section 6(5) of the *Act*: the inherent distinctiveness of the marks and the extent to which they have become known; the length of time each has been in use; the nature of the wares, services or business; the nature of the trade; the degree of resemblance in appearance or sound of the marks or in the ideas suggested by them. This list is not exhaustive; all relevant factors are to be considered. All factors do not necessarily have equal weight. The weight to be given to each depends on the circumstances: see **Gainers Inc. v. Tammy L. Marchildon and The Registrar of Trade-marks** (1996), 66 C.P.R.(3d) 308 (F.C.T.D.).

With respect to s.6(5)(a) and s.6(5)(b) of the Act, the applied for mark IN-TU-IT possesses a fair degree of inherent distinctiveness as there is no immediate or obvious connection between the word “intuit” and the wares and services specified in the subject application. Similarly, the opponent’s mark INTUIT possesses a fair degree of inherent distinctiveness. As for the extent to which the trade-marks have become known, the opponent’s mark and name appear to have acquired some reputation in Canada as of July 1, 1998, through reference to them in over 140 Canadian newspaper articles between July 1, 1998, and December 31, 1999. The applied for mark IN-TU-IT has not acquired any reputation in relation to wares and had I given the applicant’s evidence the most favourable reading possible, only a minimal reputation in relation to the applicant’s sexual energy therapy and sexual energy education services. The length

of time that the marks in issue have been in use is not a relevant circumstance in the present case as neither party has shown proper evidence of use of their mark (or name) in association with their respective wares and services.

I would like to add that even if the applicant's evidence had been admissible, I would not have found use of the applicant's mark dating back to 1994 as the applicant has submitted. In this regard, I note that the magazine advertisements which the applicant was relying on may show use of the mark INTUIT STUDIOS but not use of the mark INTUIT *per se*. As for the printout of what appears on the applicant's website, although it may show use of the mark INTUIT *per se*, there are no dates provided to enable me to determine from which date the applicant had been using the mark.

With respect to s.6(5)(c) and (d) of the Act, it is the applicant's statement of wares and services and the opponent's statement of wares in registration No. TMA 493,184, that govern: see **Mr. Submarine Ltd. v. Amandista Investments Ltd.** (1987), 19 C.P.R.(3d) 3 at 10-11 (F.C.A.), **Henkel Kommanditgesellschaft v. Super Dragon** (1986), 12 C.P.R.(3d) 110 at 112 (F.C.A.) and **Miss Universe, Inc. v. Dale Bohna** (1994), 58 C.P.R.(3d) 381 at 390-392 (F.C.A.). However, those statements must be read with a view to determining the probable type of business or trade intended by the parties rather than all possible trades that might be encompassed by the wording. In this regard, evidence of the actual trades of the parties is useful: see page 169 of the decision of the Federal Court of Appeal in **McDonald's Corporation v. Coffee Hut Stores Ltd.** (1996), 68 C.P.R. (3d) 168.

In the present case, the applicant's statement of wares covers audio and visual recordings, namely pre-recorded instructional and meditation audio cassettes and pre-recorded instructional and meditation video cassettes, and the applicant's statement of services covers healing and metaphysical services and sexual energy education. The opponent's statement of wares covers computer software for use in financial application and related manuals sold together as a unit.

The applicant contends that the nature of the parties' wares and services are distinct since the opponent's product is designed to assist with financial matters whereas the nature of both the applicant's wares and services is sexual healing and sexual energy. I agree with the applicant that the applicant's services are quite different from the opponent's wares. There is some potential for overlap in the parties' channels of trade, however, as consumers of the opponent's wares could also be consumers of the applicant's services since the applicant's services are designed for people in all walks of life.

With respect to the applicant's wares, however, although the differences noted by the applicant would have been supported by the evidence to some extent (had it been found admissible), the applicant's statement of wares is unrestricted as to subject matter or channel of trade, *i.e.* the wares were not restricted to use in the sexual healing, sexual energy and/or sexual education field. Thus, the applicant is seeking registration of wares that are within the scope of the opponent's registered statements of wares. If interpreted broadly, the applicant's statement of wares could extend to include pre-recorded instructional audio and video cassettes for any particular field (e.g. computer industry or financial services industry), and therefore travel

through channels of trade that would overlap with those of the opponent.

With respect to Section 6(5)(e) of the Act, the marks are identical in sounding and very similar in appearance, the only difference between the marks being the hyphens that appear between the components “IN”, “TU” and “IT”. Although the opponent’s mark may appear in its evidence as a stylized logo represented as a human head from the neck up with the opponent’s INTUIT mark or name, the registered mark that is at issue in these proceedings is the opponent’s registered word mark INTUIT, and not any design mark of the opponent. As for the ideas suggested by the marks, I consider them to be somewhat different because of the presence of the hyphens in the applicant’s mark. Although the applicant has explained the history of how she came up her “IN-TU-IT” mark, and the various meanings of each of the components of the mark, the issue for the Board to determine is what the average consumer would consider the meaning of the mark to be, outside of the wares or services with which it is associated. (This is different from the considerations under s.6(5)(a) of the Act where the Board does consider whether the mark is descriptive or suggestive of the applied for wares or services). In my view, the applicant’s mark, because of the hyphens, suggests being “into something” while the opponent’s mark appears to be merely an abbreviation of the word “intuition”.

As a further surrounding circumstance, the opponent submits that its mark and name are well known in the field of accounting software and systems, and therefore should be afforded status as such. Relying primarily on the decision in **Berry Bros. & Rudd Ltd. v. Planta Tabak-Manufactur Dr. Manfred Oberman** (1980) 53 C.P.R. (2d) 130 (F.C.T.D.) (hereinafter

Berry Bros.), the opponent submits that confusion can arise when a well known mark is adopted by another, even if it is adopted in a distinct field of use.

I respectfully disagree with the opponent's submissions for two reasons. First of all, I am not satisfied from the evidence furnished that the opponent's mark is so well known that it should be given a broader ambit of protection. Second, although the **Berry Bros.**, *supra*, decision may have stood for the proposition that well known or famous marks were entitled to a wider ambit of protection, recent decisions of the court have held that this is not always the case. For example, in **United Artists Corp. v. Pink Panther Beauty Corp.** (1998), 80 C.P.R. (3d) 247, the Federal Court of Appeal stated that the issue to be decided was not how famous the applicant's PINK PANTHER mark was, but whether there was a likelihood of confusion in the mind of the average consumer between the applicant's mark (as applied to picture films and related services) and the respondent's mark as applied to beauty supplies. There, the court found that there was no likelihood of confusion as to the source of the products, citing the key factor for its decision to be the gaping divergence in the nature of the wares and in the nature of the trade. Therefore, in the present case, even if the opponent had shown its mark to be a very well known or famous mark, this factor alone would not necessarily have increased the likelihood of confusion because of the difference between the applicant's services and the opponent's wares.

In applying the test for confusion, I have considered that it is a matter of first impression and imperfect recollection. In view of my conclusions above, I find that the mark IN-TU-IT, when used in association with the services for which the subject application now stands and part

of the wares, is not confusing with the opponent's mark INTUIT used in association with computer software for use in financial applications and related manuals sold together as a unit. However, I do not find that the applicant has shown, on a balance of probabilities, that there is no likelihood of confusion between the applied for mark for the wares "audio and video recordings, namely pre-recorded instructional audio cassettes and pre-recorded instructional video cassettes" and the opponent's wares. Given that the onus is on the applicant, the subject application is refused in respect of the wares "audio and video recordings, namely pre-recorded instructional audio cassettes and pre-recorded instructional video cassettes".

In view of the above, and pursuant to the authority delegated to me under s.63(3) of the Act, the subject application is refused in respect of the wares "audio and video recordings, namely pre-recorded instructional audio cassettes and pre-recorded instructional video cassettes". Otherwise, the opponent's opposition is rejected. Consequently, the statement of wares in the application now reads "audio and video recordings, namely pre-recorded meditation audio cassettes and pre-recorded meditation video cassettes" and the statement of services still reads as "healing and metaphysical services, namely providing instruction and guidance in body work, breathing and visualization in relation to sexual energy and sexual energy dynamics; sexual energy education." Authority for such a divided decision is found in **Produits Menagers Coronet Inc. v. Coronet-Werke Heinrich Schlerf GmbH** (1986) 10 C.P.R. (3d) 482 (F.C.T.D.).

DATED AT HULL, QUEBEC, THIS 15th DAY OF October, 2002.

Cindy Folz
Member,
Trade-marks Opposition Board