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LE REGISTRAIRE DES MARQUES DE COMMERCE
THE REGISTRAR OF TRADEMARKS

Citation: 2019 TMOB 68

Date of Decision: 2019-07-05

IN THE MATTER OF AN OPPOSITION

**Chartered Professional Accountants of
Ontario**

Opponent

and

**American Institute of Certified Public
Accountants
1,564,408 for GLOBAL CPA REPORT
& Design**

Applicant

Application

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I THE RECORD

[1] On February 16, 2012 American Institute of Certified Public Accountants (hereinafter referred to as the Applicant or AICPA) filed the application bearing serial No. 1,564,408 to register the trademark GLOBAL CPA REPORT & Design (the Mark) as illustrated below:



[2] This application covers the following goods:

Downloadable electronic publications in the nature of newsletters, magazines and bulletins in the field of accounting and accountancy (the Goods).

[3] The application claimed a priority to United States (US) Application No. 85/452,954, which had a filing date of October 21, 2011. (I will discuss later the discrepancy between the US filing date of the corresponding US application alleged by the Applicant in this application and the actual filing date of the corresponding US application.) It was filed on the basis of proposed use in Canada.

[4] The application was advertised on October 10, 2012 in the *Trademarks Journal* for the purposes of opposition.

[5] On March 11, 2013 the Chartered Professional Accountants of Ontario (hereinafter referred to as the Opponent or CPAO) filed a statement of opposition which was forwarded to the Applicant by the Registrar on March 26, 2013. The grounds of opposition pleaded in an amended statement of opposition are based on sections 2 (distinctiveness), 12(1)(b) and (e) (registrability); 16(3)(a) (entitlement); and 30 (e) and (i) (compliance); of the *Trademarks Act*, RSC 1985, c T-13 (the Act). All references are to the Act as amended June 17, 2019, unless otherwise noted. As this application was advertised prior to June 17, 2019, the grounds of opposition set out under section 38(2) of the Act as it read before this day apply. Given that these grounds raised uncommon issues, they are reproduced at Annex A to this decision.

[6] The Applicant filed a counter statement on July 24, 2013, which was amended subsequently, denying each ground of opposition pleaded.

[7] The Opponent filed, as its evidence, the affidavit of Thomas E. Warner, sworn on November 25, 2013 and the affidavit of Elena R. Iosef executed on November 25, 2013.

[8] The Applicant filed, as its evidence, the affidavits of Arleen R. Thomas, sworn on October 13, 2015 and Monica Grembowicz, sworn on October 14, 2015.

[9] All deponents were cross-examined and the transcripts of their cross-examinations are part of the record.

[10] Both parties filed written arguments and attended a hearing.

[11] For the reasons that follow, I refuse the application.

II PRELIMINARY REMARKS

[12] This is one application of a group of 13 applications against which a total of 20 oppositions were filed. For the majority of these oppositions, CPAO and AICPA are respectively the opponent and the applicant. The hearing of all these oppositions was scheduled over a period of six days. Annex B is a chart providing the following information: the application number, the trademark opposed, the name of the parties and the grounds of opposition pleaded in each opposition.

[13] Given that the grounds of opposition, the material dates, the evidence and the written arguments vary from one file to another, I decided to render a separate decision in each opposition despite similarities in some files.

[14] The main deponent for CPAO, in most of the oppositions, is Mr. Warner. In total, he filed 11 affidavits (some are identical but filed in different oppositions), the earliest one is dated February 25, 2013 and the most recent one January 8, 2016. As for AICPA, the main deponent is Ms. Thomas. She filed 15 affidavits (again, some are identical but filed in different oppositions) where the earliest one is dated October 13, 2015 and the most recent one October 26, 2016.

[15] In some instances, the filing of a more recent affidavit in a related opposition was necessary to allege: some new provincial legislation provisions that came into force after the filing date of an earlier affidavit; mergers; and/or the creation of new entities as described hereinafter. It was agreed that for the purpose of each of the following opposition files:

- 1512864
- 1515540
- 1515541
- 1564408
- 1518950
- 1518951
- 1517734
- 1525025

where CPAO and AICPA are the parties to an opposition, I could make a synopsis of the evolution of the accounting profession in Canada, both at the provincial and federal level by taking into consideration certain uncontested facts contained in the most recent version of the deponents' affidavits filed in one or more of these oppositions, despite the fact that the evidence in the record of a particular file may not contain those additional uncontested facts. However, as I mentioned at the hearing, I am not including evidence concerning "use" of a particular trademark or designation found in another opposition, or facts concerning any contested issues which are contained in an affidavit filed with respect to another related opposition.

[16] All the evidence in the 20 opposition files, together with the written arguments of the parties, have been stored in 23 boxes. In some cases, the written argument of one party is close to 100 pages long. Not surprisingly, at the hearing, the agents have qualified these oppositions as a "turf war" between the parties.

[17] In all, these opposition files raise one or more of the following issues:

- Trademark vs. tradename use;
- Confusion of the applied-for mark with an official mark;
- Regular mark vs. certification mark;
- Relevant population (accountants and/or the public) when assessing confusion between the marks in issue;
- The effect of provincial legislation on the registration of a professional designation as a trademark; and

- Whether the Opponent’s initial burden has been met and especially in the context of the grounds of opposition based on section 30(b) and (d) of the Act.

[18] In some files there might be other issues. However, I will address only those issues that I consider relevant or may have some merit. That is why I will only refer to portions of the evidence filed by the parties that have some relevancy to the grounds of opposition that I have to assess.

[19] I refer to sections 2, 9 and 23 of the Act for the definitions of the terms “trademark”, “tradenamename”, “official mark” and “certification mark”. They are governed by specific provisions in the Act and it will be important throughout this decision to bear in mind the distinctions between these terms. Their definitions can be found in Annex C.

[20] The parties are accountants’ associations. There are various accountants’ associations in Canada and in the US. In some instances, some of the associations’ acronyms are used as a designation as well as (for example: CPA). Some designations, or parts thereof, are registered as a “regular mark” (for example: CERTIFIED MANAGEMENT ACCOUNTANT) and/or as an “official mark” (for example: CPA). According to the Opponent, the description of some of the services found in some of the applications under opposition implies that some trademarks applied for are used or to be used as a “certification mark”.

[21] The field of accountancy designations has been characterized, and rightly so, as an “alphabet soup”. Just for the purpose of illustration, over the years the following designations could have been used in Canada: “CA”, “CMA”, “CGA” and “CPA”, to name a few, and I will discuss this issue in greater details later.

[22] To better understand the issues raised in most of these opposition files, some background information on the parties is necessary, including an history of the provincial legislations that govern the use of acronyms and designations associated with the practice of accountancy, as well as some general information on the Opponent’s predecessors in title and its successors.

III HISTORY OF THE ACCOUNTING PROFESSION IN CANADA AND THE UNITED STATES

[23] Mr. Warner was the Vice President and Registrar of The Institute of Chartered Accountants of Ontario (ICAO) from 2001 to 2015, which changed its name later on to CPAO in

the circumstances fully detailed below. He has been, since 2015, the Vice President, Regulatory & Standards of CPAO.

[24] Mr. Warner states that Chartered Professional Accountants of Ontario is the business name of a unified provincial accounting body in Ontario which is the result of the amalgamation of three statutory bodies, namely:

- ICAO;
- Certified General Accountants Association of Ontario (CGAO); and
- Certified Management Accountants of Ontario (CMAO).

[25] Mr. Warner was also, between 2001 and 2015, the Vice President and Registrar of CGAO and CMAO. As Vice-President of ICAO, he was involved in all aspects of ICAO's operations. As Registrar of ICAO, CGAO and CMAO, he is responsible for the oversight of its members' qualification program.

III.1 Accounting Profession in Canada

[26] Mr. Warner states that the accounting profession is provincially regulated in Canada. There were, at one point in time, in Ontario, three accounting bodies, identified in paragraph 24 above.

[27] Mr. Warner further explains that in Quebec, there is only one body created by provincial statute (*Chartered Professional Accountants Act* which came into force on May 16, 2012) namely, *Ordre des Comptables Professionnels Agréés du Québec* (OCPAQ).

[28] It should be noted that OCPAQ also filed oppositions against some of the applications filed by AICPA, including this application. However, the grounds of opposition raised are worded differently. Moreover, it did not file any written argument nor was present at the hearing. Therefore, its oppositions shall be dealt with in separate decisions.

[29] ICAO, CGAO and CMAO are provincial affiliates of related national bodies, namely: the Canadian Institute of Chartered Accountants (CICA), the Certified General Accountants Association of Canada (CGA Canada) and the Society of Management Accountants of Canada

(CMA Canada). Mr. Warner explains that these three national bodies are now unified and operate as CPA Canada. CPA Canada was created in January 2013.

[30] Mr. Warner explains that ICAO was an accounting body in the province of Ontario incorporated in 1883. At the time of execution of Mr. Warner's affidavit in this file, ICAO was governed by the *Chartered Accountants Act, 2010 S.O. (CA Act)*. Section 4 defines ICAO's objects as follows:

- To promote and protect the public interest by governing and regulating the practice of its members;
- To promote and protect the interest of the accounting profession; and
- To promote and increase the knowledge, skill and proficiency of its members.

[31] Mr. Warner states that ICAO has regulated the use of accounting designations in Ontario. These designations include: CA (Chartered Accountant), ACA (Associate Chartered Accountant), FCA (Fellow Chartered Accountant), CPA (Certified Public Accountant), and FCPA (Fellow Certified Public Accountant).

III.1.a Use of CA, ACA, FCA, CPA and CMA Designations in Ontario

[32] Mr. Warner states that since 1910, the CA, ACA and FCA designations have been used in Ontario by ICAO members. The exclusive right to use these designations in Ontario was first introduced by the *CA Act, 1910* and this right continued pursuant to the *CA Act, 2010*.

[33] Consequently, ICAO members were able to use CA, ACA or FCA designations, depending on their classes of membership. In fact, associate members were able to use both the CA and ACA designations. Associate members admitted as Fellow members were able to use the CA and FCA designations. Mr. Warner explains in detail how an individual could become an associate member or Fellow of ICAO. For the purpose of this decision the conditions can be summarized as follows:

- For student candidates, by registering as a student with ICAO and fulfilling the qualification requirements;
- For members of accounting bodies from other jurisdictions that have reciprocity agreements with ICAO, by writing the Reciprocity Examination and fulfilling the practical experience requirements;

- For members of other provincial affiliates of CICA or CA-qualified members of OCPAQ, they simply have to apply for direct membership to ICAO;
- Associate members who have provided outstanding service to the accounting profession may be elected by ICAO's council to become Fellow members and if admitted were authorized to use the FCA designation.

III.1.a.i Use of CPA Designation in Ontario

[34] Mr. Warner explains that in 1936, the *Certified Public Accountants Association of Ontario Act, 1936 (CPAAO Act, 1936)* introduced a new designation namely, the Certified Public Accountant or CPA designation. That Act was repealed in 2006 by the adoption of the *Legislation Act, 2006* in Ontario. However, the *CPA Ontario Act, 2017* provides that, despite any repeal of the *CPAAO Act, 1936*, all rights, assets and property belonging to the Certified Public Accountants Association of Ontario are assumed by the CPAO.

[35] Mr. Warner adds that the CPA designation was allegedly first used in Ontario in 1936 by members of CPAAO. However, there is no evidence in the record of such use at any time by members of CPAAO.

[36] CPAAO is yet another association involved in the regulation of the accounting profession in Ontario. (For its legislative historical background see para. 46 of the Opponent's written argument).

[37] Mr. Warner affirms that in 1978, CPAAO and the ICAO agreed to recognize each other's members. CPAAO still exists today. However, it was ICAO who oversaw the organization of CPAAO's annual meetings. At the date of execution of Mr. Warner's affidavit (November 25, 2013), CPAAO was no longer actively involved in the regulation of the accounting profession in Ontario. ICAO had effectively succeeded CPAAO in that regulatory role and in overseeing the use of the "CPA" designation by members in Ontario.

[38] It should be noted that the CPA designation has allegedly been granted exclusively to members of the CPAAO. However, since CPAAO and ICAO agreed to recognize each other's members, their respective members were authorized to use the CPA designation.

[39] It is important to note that prior to 2012, the acronym CPA stood for "Certified Public Accountant" and not "Chartered Professional Accountant". Finally, as mentioned before, there is

no evidence of use in the record, within the meaning of section 4(2) of the Act, of the designation Certified Public Accountant or its acronym CPA by CPAAO and/or ICAO members prior to the filing date of the present application.

III.1.a.ii *Use of CMA Designation in Ontario*

[40] The association “Certified Management Accountants of Ontario” was created in 1941 under the name “Institute of Society of Industrial and Cost Accountants of Ontario” (SICAO) and reference is made to the *SICAO Act, 1941*. In 1981, its name was changed to the “Society of Management Accountants of Ontario” (SMAO). Reference is made to the *SMAO Act, 1981*. Under such Act, the SMAO’s members were authorized to use the Certified Management Accountant or CMA designation. Such right continued in 2010 when the *Certified Management Accountants Act, 2010* was adopted by the Ontario legislation.

III.1.a.iii *Summary of Some of the Designations in Force in Ontario by 2012*

[41] Consequently in early 2012, because of the existence of all these associations, the following designations could have been used by an accountant in Ontario depending of his (her) qualifications and membership status to one or more of the abovementioned accountants’ associations:

- Chartered Accountant or CA;
- Certified Public Accountant or CPA;
- Associate Chartered Accountant or ACA;
- Fellow Chartered Accountant or FCA;
- Certified Management Accountant or CMA;
- Certified General Accountant or CGA.

No wonder why all these different accountant designations have been characterized as an “alphabet soup”. As it will appear later, there are more acronyms used by other Canadian and foreign accountants’ associations.

[42] I reiterate the fact that there is no evidence of use within the meaning of section 4(2) of the Act of any of these designations prior to the filing date of the present application.

III.1.b Adoption of CPA as an Official Mark

[43] Mr. Warner states that ICAO has sought publication of CPA as an official mark, which occurred on December 29, 2010 under No. 920689 (see Exhibit 11 to his affidavit executed on November 25, 2013).

III.2 Adoption of Chartered Professional Accountant or CPA as a core designation

[44] Mr. Warner further states that the *CA Act, 2010* gives ICAO the right to regulate its members' use of the designation CA. Historically, CA has been the core or primary designation for ICAO members in Ontario. However, in 2012 ICAO decided that it would make CPA a core or primary designation for its members. It also decided to make FCPA a designation for its Fellow members.

[45] It should be noted that the "new" designation-acronym CPA stands for "Chartered Professional Accountant" and not "Certified Public Accountant" as provided under the *Certified Public Accountant Association of Ontario Act, 1936* (discussed above).

[46] Mr. Warner states that ICAO amended accordingly its bylaws and regulations on October 19, 2012 (see Exhibit 9 to the Warner affidavit). Pursuant to such amendment to its regulations, the Opponent's members were required to begin using the designation CPA on July 1, 2013. Members could still use the designation CA, but were required to use it in conjunction with the designation CPA. For example a member could describe himself (herself) as John (Jane) Doe, CPA, CA.

III.2.a CPA Unification in Ontario

[47] Mr. Warner explains that the three accounting bodies in Ontario (ICAO, CMAO and CGAO) took steps to unify the accounting profession and to adopt CPA as a common designation. In April 2014, ICAO entered into a unification agreement with CMAO and, since then, both operate under ICAO's business name CPA Ontario. On April 1, 2014, all members of CMAO became members of ICAO and were also permitted to use the CPA designation.

[48] In June 2014, ICAO and CMAO entered into a unification agreement with CGAO, and as such, all those associations now operate under ICAO's business name CPA Ontario. On July 2, 2014, all members of CGAO became members of ICAO and therefore were permitted to use the CPA designation.

III.2.b Regulating the CPA designation in Quebec

[49] Mr. Warner states that, in Quebec, OCPAQ has the authority to grant its members the CPA designation. It was constituted as a professional order by the *Chartered Professional Accountants Act*, RSQ, c. C-48.1 which came into force on May 16, 2012. Since that date, OCPAQ's members have had the exclusive statutory right to use the CPA designation in Quebec. In this case, the acronym CPA stands also for *Comptables Professionnels Agréés*.

III.2.c CPA Unification in Canada

[50] Mr. Warner states that in January 2013, CICA and CMA Canada "unified" and created a new national accounting organization called Chartered Professional Accountants of Canada (CPA Canada). On October 1, 2014, CGA Canada joined CPA Canada.

III.3 Accounting Profession in the United States

[51] Ms. Thomas is the Senior Vice President of Management Accounting & Global Markets with AICPA and has been employed with AICPA since 1992 in various roles.

III.3.a The American Institute of Certified Public Accountants

[52] Ms. Thomas states that AICPA is an association that represents the Certified Public Accounting profession in the US regarding rule-making and standard-setting, and serves as an advocate before legislative bodies, public interest groups and other professional organizations. It has over 400,000 members in 128 countries.

[53] Ms. Thomas states that the AICPA: develops standards for audits of private companies and other services provided by CPAs; provides educational guidance materials to its members; develops and grades the Uniform CPA Examination, which is one of the requirements for being a

licensed Certified Public Accountant (CPA) in the US; and monitors and enforces compliance with the profession's technical and ethical standards.

[54] Ms. Thomas then provides some historical background concerning the creation and evolution of this organization that dates back to 1887. She attached as Exhibit A to her affidavit printouts from the AICPA's website that contain details about AICPA, its history and its activities.

[55] Ms. Thomas then describes the different types of memberships offered to individuals from around the world, including Canada which are: Regular Membership, Associate Membership, International Associate, Non-CPA Associate, CPA Exam Candidate Affiliate and Student Affiliate.

[56] Ms. Thomas alleges that AICPA had, at the date of execution of her affidavit (October 13, 2015), 1883 Canadian members (i.e. members who lived at that time in Canada). She then provides a breakdown by membership type for those members who live in Canada and hold a CPA Designation (I shall use US CPA designation to differentiate with the Canadian CPA designation). The Honorary Members are regular members who are eligible for a complimentary membership based on their continuous membership for 40 or more consecutive years.

[57] It should be remembered that, as of the date of my decision, the US CPA designation stands for Certified Public Accountant while the Canadian CPA designation stands for Chartered Professional Accountant.

III.3.b The US Certified Public Accountant Designation

[58] Ms. Thomas affirms that the primary accounting designation licensed in the US is the US CPA designation. It is an accounting designation which is granted to a member after he/she has met educational, experience and examination requirements.

[59] Ms. Thomas states that the US CPA designation is different than the new Chartered Professional Accountant designation currently used in Canada. She affirms that individuals in Canada have been able to obtain a US CPA designation for decades, and well before the new Canadian Chartered Professional Accountant designation was first granted in Quebec in 2012.

[60] Ms. Thomas explains that the AICPA does not grant the US CPA designation. Rather, individual state boards of accountancy grant the designation and determine the laws and rules for each state/jurisdiction, which vary by state/jurisdiction. The state boards of accountancy set three components for becoming a licensed Certified Public Accountant: educational requirements, complete an examination which is the Uniform CPA Examination, and the required experience working under or attested by a licensed Certified Public Accountant. For those candidates located outside the United States, there is the International Examination (the IQEX) in lieu of the Uniform CPA Examination. She attached, as Exhibit E to her affidavit, printouts and documents from the AICPA's website that provide further details on the US CPA designation.

[61] During his cross-examination, Mr. Warner admitted having been aware of AICPA for many years and that it is known in Canada [see page 10 of his cross-examination held on May 14, 2014].

[62] Finally, ICAO and AICPA have concluded over the years mutual recognition agreements (MRA). However, none of them dealt with the issue of cross-border use of registered trademarks, acronyms or professional designations. Also, AICPA and ICAO have participated jointly to conferences and to the publication of articles in specialized accounting magazines.

IV ACCOUNTANCY EXAMINATION IN THE US AND IN ONTARIO

[63] Mr. Warner explains there are three accounting examinations in Ontario:

- Core-knowledge Exam (CKE). To help student candidates to prepare for the CKE, ICAO offers a CKE Core-Knowledge Exam Preparation Program (See printouts from ICAO's website, Exhibit 18)
- School of Accountancy (SOA) examination. To help student candidates to prepare for the SAO, ICAO offers a SAO Exam Preparation Program (See printouts from ICAO's website, Exhibit 19);
- Uniform Evaluation (UFE) examination administered by CICA and held annually throughout Canada. It is a uniform requirement for all provincial CA accounting bodies. To help student candidates to prepare for the UFE, ICAO offers a Uniform Evaluation Finalist Program (See printouts from ICAO's website, Exhibit 20).

[64] Mr. Warner then draws a parallel between both parties' associations. He states that:

- ICAO is an accounting body in Ontario and AICPA is a national accounting body in the US;
- ICAO offers programs and materials to assist student candidates in their preparation for the Core-Knowledge Exam, the School of Accountancy examination and the Uniform Evaluation examination. AICPA offers materials to assist candidates in their preparation for the Uniform CPA Examination;
- ICAO's members are accountants who are permitted to use the CPA designation in Ontario. AICPA's members are accountants who are issued a CPA designation by a US state board of accounting;
- ICAO and AICPA both govern and regulate membership in their respective organizations by setting and enforcing qualification and practice standards for their members. Like ICAO, AICPA's qualification standards include education, examination and experience components. Also like ICAO, AICPA's practice standards include rules for professional conduct and continuing professional development, which are enforced through a mandatory peer review program and complaint process;
- ICAO and AICPA both advocate on behalf of their members before legislative bodies in their respective jurisdictions. ICAO and AICPA are both active in promoting their members and the accounting profession in their respective jurisdictions.

[65] As for the Uniform CPA Examination in the US, Ms. Thomas affirms, as mentioned previously, that the state boards of accountancy set three components for becoming a licensed Certified Public Accountant: educational requirements, complete an examination which is the Uniform CPA Examination, and the required experience working under or attested by a licensed Certified Public Accountant.

[66] Ms. Thomas adds that it is the AICPA that develops and grades the Uniform CPA Examination. This exam is administered by the National Association of State Boards of Accountancy (NASBA) on behalf of the individual state boards of accountancy. She explains the structure of the exam as well as the period of time when candidates can write the sections of the examination. She attached as Exhibit F printouts from the AICPA's website that provides the details on the Uniform CPA Examination. She attached as Exhibit G1 digital brochures regarding the exam and as G2 a physical brochure published in 2015.

V FINAL OPENING REMARKS

[67] As described above, the accounting profession in Canada is regulated provincially. There are provincial and national associations. These oppositions are governed by the Act and the Registrar has no authority derived from the various provincial statutes cited above. Furthermore, it is not up to the Registrar to decide if the adoption and/or use of any of the trademarks applied-for contravene any provincial legislation [see *Canadian Council of Professional Engineers v Lubrication Engineers*, [1992] 2 FC 329 (FCA)] regulating the use of a professional designation. I shall discuss in greater detail this particular issue when addressing the ground of opposition based on section 30(i) of the Act.

[68] It is in this context that I shall now assess the grounds of opposition pleaded in the present file.

VI LEGAL ONUS AND BURDEN OF PROOF

[69] The legal onus is on the Applicant to show that the application does not contravene the provisions of the Act as alleged in the statement of opposition. This means that if a determinate conclusion cannot be reached in favour of the Applicant once all the evidence is in, then the issue must be decided against the Applicant. However, there is also an evidential burden on the Opponent to prove the facts inherent to its pleadings. The presence of an evidential burden on the Opponent means that in order for a ground of opposition to be considered at all, there must be sufficient evidence from which it could reasonably be concluded that the facts alleged to support that ground of opposition exist [see *Joseph E Seagram & Sons Ltd et al v Seagram Real Estate Ltd* (1984), 3 CPR (3d) 325 (TMOB); *John Labatt Ltd v Molson Companies Ltd* (1990), 30 CPR (3d) 293 (FCTD) and *Wrangler Apparel Corp v The Timberland Company* (2005), 41 CPR (4th) 223 (FCTD)].

VII THE MATERIAL DATES

[70] The material dates for each ground of opposition pleaded are:

- i) grounds of opposition based on section 30 of the Act: the filing date of the application (February 16, 2012) [see *Canadian National Railway Co v Schwauss*

(1991)' 35 CPR (3d) at 94 (TMOB) for section 30(e) and *Tower Conference Management Co v Canadian Management Inc* (1990), 28 CPR (3d) 428 (TMOB) for section 30(i);

ii) ground of opposition based on section 12(1)(e): the date of the Registrar's decision [see *Park Avenue Furniture Corp v Wickes/Simmons Bedding Ltd* (1991), 37 CPR (3d) 413 (FCA)];

iii) ground of opposition based on section 16(3)(a): the filing date of the application (February 16, 2012) [see section 16(3) of the Act]; and

iv) ground of opposition based on lack of distinctiveness of the Mark: the filing date of the statement of opposition (March 11, 2013) [see *Metro-Goldwyn-Mayer Inc v Stargate Connections Inc* (2004), 34 CPR (4th) 317 (FCTD)].

[71] As for the ground of opposition based on section 12(1)(b) of the Act, the Opponent argues that the material date is the date of the Registrar's decision and it refers to *Canadian Professional Engineers v Lubrication Engineers Inc* (1992), 41 CPR (3d) 243 (FCA). On the other hand, the Applicant claims that it is the filing date of the application and it refers to *Fiesta Barbeques Ltd v General Housewares Corp* (2003), 28 CPR (4th) 60 (FCTD).

[72] Since the *Fiesta Barbeques* decision, the Registrar has taken the position that the material date to determine the registrability of a trademark under section 12(1)(b) is the filing date of the application, as section 12(2) of the Act clearly specifies that a trademark that is not registrable under 12(1)(b) may nevertheless be so if the applicant can demonstrate, at the filing date of the application, the trademark has been so used in Canada as to have become distinctive.

[73] I consider the material date for a ground of opposition based on section 12(1)(b) of the Act to be the filing date of the application (February 16, 2012).

VIII GROUND OF OPPOSITION BASED ON SECTION 30(E) OF THE ACT

[74] Since the facts concerning the Applicant's intentions are primarily within the knowledge of the Applicant, the burden of proof on the Opponent with respect to this ground is lighter [*Molson Canada v Anheuser-Busch Inc* (2003), 2003 FC 1287 (CanLII), 29 CPR (4th) 315 (FCTD); *Canadian National Railway Co v Schwauss* (1991), 35 CPR (3d) 90 (TMOB); and *Green Spot Co v JB Food Industries* (1986), 13 CPR (3d) 206 (TMOB)]. The Opponent may rely on its own evidence and the Applicant's evidence [*Labatt Brewing Company Limited v Molson*

Breweries, a Partnership (1996), 68 CPR (3d) (FCTD)]. However, the Opponent may only rely on the Applicant's evidence if it is clearly inconsistent or puts into issue the claims set forth in the Applicant's application. On this issue, all of the pertinent evidence of record is to be assessed according to the usual criteria, that is, taking into consideration its provenance (including its quality and reliability), the absence of evidence that might reasonably be expected to exist, whether the evidence has been tested on cross-examination and if so, how it fared.

[75] The Opponent has pleaded two grounds of opposition under section 38(2)(a) and 30(e). The primary ground alleged by the Opponent is that pursuant to section 38(2)(a), the application does not conform to subsection 30(e) in that the Applicant did not have a genuine intention to use the Mark in Canada in association with the Goods. In particular, the Opponent has focused on the issue of whether, at the time the application was filed, the Applicant genuinely intended to use the Mark in Canada or another mark, namely:



[76] To substantiate such ground, the Opponent refers to the Warner Affidavit and in particular paragraph 59 together with exhibit 37 as well as exhibits 2 and 3 of the Iosef Affidavit.

[77] Mr. Warner alleges that the Applicant had, at the filing date of the application, an active Twitter account for CPA GLOBAL REPORT @CPAGlobalReport, with a first tweet posted on May 5, 2011. He attached as exhibit 37 printouts of the Applicant's Twitter account @CPAGlobalReport.

[78] Mr. Iosef attached as exhibit 2 selected printouts from the electronic file history for US registration 85/309,794 for CPA GLOBAL REPORT, in a design form. This application was filed by the Applicant in the US on May 2, 2011. Mr. Iosef attached as exhibit 3 selected printouts from the electronic file history for US registration 85/270,887 for CPA GLOBAL REPORT. This application was filed by the Applicant in the US on March 18, 2011. Consequently, both of these applications were filed prior to the material date.

[79] The Opponent argues that such evidence demonstrates that the Applicant was using in the US, at the filing date of the application, the trademarks CPA GLOBAL REPORT & Design and CPA GLOBAL REPORT and not the Mark. Therefore the Applicant did not have the intention to use the Mark in Canada at the filing date of the present application.

[80] In its statement of opposition, as an additional ground of opposition under section 30(e) the Opponent asserts that if the Applicant intended to use the Mark, it was in association with only downloadable electronic newsletters. In exhibit 37 of the Warner Affidavit, the tweet posted by the Applicant makes reference to an e-newsletter. However, as stated by Mr. Warner in his affidavit, such tweet contains the following statement: “AICPA is developing a new online news brief to keep accountants and financial execs worldwide up to date on the global business area.” It is not specified what form this news brief would have.

[81] The Applicant argues that the application was filed on the basis of proposed use in Canada. Therefore, there are no use requirements at the filing date of the application. Moreover, the Applicant refers to exhibit T and paragraph 50 of the Thomas Affidavit, where there is evidence of use of the Mark on downloadable publications, namely the launch on August 1, 2012 of The Global CPA Report. Ms. Thomas affirms that such publication provides accounting news from AICPA’s Journal of Accountancy, other leading accounting publications such as Financial Times, Reuters, and other sources. It provides previews of relevant news articles and links to the articles themselves.

[82] The Applicant submits, and I agree, that this report can be described as a magazine, newsletter, or bulletin.

[83] As for the Applicant’s intention to use CPA GLOBAL REPORT & Design as opposed to the Mark, I also agree with the Applicant. The application was filed on the basis of proposed use in Canada. There is no requirement that the Applicant had to use the Mark by the time this opposition is being heard. Moreover, exhibit T to the Thomas Affidavit established that the Global CPA Report was launched on August 1, 2012. Even though the exhibit makes reference to facts that occurred after the material date, it shows that the Applicant, at the material date, had a *bona fide* intention to use the Mark in Canada in association with the Goods, since on August 1, 2012 the Applicant had used the Mark in Canada.

[84] The Opponent argues that the Applicant does not charge a subscription fee for the Global CPA Report newsletter and that it has no plans to begin charging a subscription fee for the Global CPA Report newsletter in the future [see transcript of Ms. Thomas at pages 76 to 78]. The Opponent adds that the Applicant has provided no evidence that zero-value transfers of newsletters are transfers of goods in the normal course of its trade or have led to future sales.

[85] The Applicant takes the position that the application is based on proposed use in Canada. Moreover, the zero transfer argument is not applicable if the Goods are distributed with the view to gain profit from the sale of advertising space in its electronic publications [see *Now Communications Inc v CHUM Ltd* 2000 TMOB 8].

[86] Since the application is based on proposed use and during the cross-examination of Ms. Thomas, the Opponent did not ask her questions on whether the electronic publication to be distributed in association with the Mark would contain advertisements, I agree with the Applicant.

[87] Therefore, this ground of opposition is dismissed.

IX GROUND OF OPPOSITION BASED ON SECTION 30(I) OF THE ACT

[88] Section 30(i) of the Act only requires the Applicant to declare that it is satisfied that it is entitled to use the Mark in Canada in association with the goods and services described in the application. Such a statement is included in this application. An opponent may rely on section 30(i) in specific cases such as where bad faith by the applicant is alleged [see *Sapodilla Co Ld v Bristol Myers Co* (1974), 15 CPR (2d) 152 (TMOB)] or violation of a Federal Statute. There is no allegation of bad faith in the statement of opposition or any evidence in the record to that effect.

IX.1 Combination of section 30(i) with section 34

[89] For ease of reference I reproduce the pertinent portion of the statement of opposition:

contrary to section 30(i), the Applicant cannot have been satisfied that, as of the priority filing date, the date of filing the Application and/or at all relevant times, it was entitled to

use the alleged mark in Canada in that, contrary to section 34, the priority claim based on US application no.85/452,954 is invalid because it states the incorrect priority filing date.

[90] The Applicant claimed, in its original application, a priority date of January 17, 2012 based on corresponding US application No. 85/452,954. However, as it appears from Mr. Iosef's affidavit, and in particular exhibit 1 (the file history of US application No. 85/452,954) the filing date of such application was October 21, 2011. The Opponent pleads in its amended statement of opposition that this incorrect statement in this application renders it invalid.

[91] As additional information and background to this issue, I should mention that the Applicant tried to amend its application to make the necessary correction. By decision dated August 12, 2014 the Registrar granted permission to amend the application to correct the error. However, subsequent to the Opponent's objection based on Practice Notice of September 2, 2010 the Registrar rescinded his decision of August 12, 2014, noting however, that this decision was purely administrative and was without prejudice to the Applicant relying on October 21, 2011 as its priority filing date in this opposition provided that evidence of the priority filing date is of record in this opposition, which it is, as it appears from exhibit 1 to the Iosef Affidavit.

[92] I should point out that the Opponent did not argue this ground of opposition in its written argument nor at the hearing.

[93] While section 30(i) in conjunction with an alleged violation of a section of the Act may be a valid ground of opposition, in my view, section 30(i) in conjunction with section 34 cannot be a valid ground of opposition, because section 34 has no relation to the Applicant's right to use the mark.

[94] Alternatively, it may be that the Opponent is alleging that the Applicant intentionally misstated the priority date in the application, in which case there is no pleading or evidence to support such an allegation. The error was easily explained by the Applicant as the January 17, 2012 date constitutes the advertisement date of the corresponding US application as opposed to its filing date. In any event, such error was at the disadvantage of the Applicant since the priority date claimed in this application is posterior to the priority date it should have claimed.

[95] For all these reasons, I do not need to address the arguments raised by the Applicant in its written argument at paragraphs 44 to 59 inclusive.

[96] I dismiss this ground of opposition.

IX.2 Other section 30(i) grounds

[97] The various prongs under paragraph (a) (iii) of the statement of opposition are simply repetitive of other grounds of opposition pleaded by the Opponent namely, that: the Mark is confusing with the Opponent's trademarks (ground of opposition based on 16(3)(a)); the Mark so nearly resembles as to be likely to be mistaken for the Opponent's official mark CPA (no. 920689) (ground of opposition under section 12(1)(e)); and the Mark is clearly descriptive or deceptively misdescriptive of the character or quality of the Goods (section 12(1)(b) ground of opposition). I will assess later those specific grounds of opposition.

[98] The fourth prong of this ground of opposition reads as follows:

- a mark the use of which is prohibited by Quebec's *Chartered Professional Accountants Act*, RSQ, c C-48 and *Professional Code*, RSQ, c. C-26.

[99] In its written argument, the Opponent is arguing that the Federal Court of Appeal's decision in *Lubrication Engineers, Inc, supra*, is not a precedent upon which the Registrar can rely to support a conclusion that it is not appropriate to support a ground of opposition based on section 30(i) of the Act on non-compliance with provincial statutes.

[100] At the outset, as noted by the Applicant, the provincial statute relied upon by the Opponent to support its ground of opposition were not in force at the material date, namely February 16, 2012, the filing date of the application. The *Chartered Professional Accountants Act*, RSQ, c C-48 came into force on May 16, 2012. This is sufficient to dispose of the matter. However, given the detailed arguments contained in the Opponent's written argument I will discuss the issue of the prohibition of the use of professional designations contained in provincial statutes.

[101] To begin with, notwithstanding the Opponent's position to the contrary, the Federal Court of Canada, Appeal Division's decision in *Lubrication Engineers, Inc*, is still proper

authority to support a conclusion that it is not appropriate to support a ground of opposition based on section 30(i) of the Act on non-compliance with provisions found in provincial statutes.

[102] Prior to the hearing, I brought to the parties' attention the following recent decisions: *Orphan Well Association v Grant Thornton* 2019 SCC 5 and *Royal Demaria Wines Co Ltd v Lieutenant Governor in Council*, 2018 ONSC 7525. A third decision of interest was brought up by the Applicant: *Certified General Accountants Association of Ontario v American Institute of Certified Public Accountants* [2013] O.J. No. 5630, rendered by the Ontario Superior Court of Justice.

[103] In *Grant Thornton*, the Supreme Court reiterated the principle that, in order to trigger the doctrine of federal paramountcy, there needs to be a conflict between provincial and federal legislation.

[104] In *Royal Demaria*, the Ontario Superior Court of Justice stated:

[66] Conflicts triggering the federal paramountcy doctrine will arise in one of two situations:

- (a) There is an operational conflict that arises because it is impossible to comply with both laws; or
- (b) Although it is possible to comply with both laws, the operation of the provincial law frustrates the purpose of the federal enactment. (*Alberta (Attorney General) v. Moloney*, [2015] 3 S.C.R. 327, [2015 SCC 51 \(CanLII\)](#), at para. 18).

[67] There are several principles that a court must keep in mind when considering an argument based on the doctrine of paramountcy:

- (i) The burden of proof to establish a conflict between federal and provincial legislation rests on the party alleging such a conflict. Discharging that burden is not an easy task. (*Ibid*, at para. 27);
- (ii) The approach of the courts is to embrace cooperative federalism and recognize concurrent federal and provincial jurisdiction in their respective domains. Paramountcy is to be applied with restraint, under the presumption that Parliament intends its laws to co-exist with provincial law. (*Ibid*);
- (iii) The federal Parliament legislating in respect of a matter does not lead to a presumption that it intended to rule out provincial legislation in respect of the same subject (*Canadian Western Bank v. Alberta*, [2007] 2 S.C.R. 3, 2007 SCC 22 (CanLII), at para. 74); and

[68] Unless there is a genuine inconsistency, the court will favour an interpretation of the federal legislation that allows the concurrent operation of both laws. (*Moloney*, at para. 27). Where the court can interpret a federal statute so as not to interfere with a provincial statute that interpretation is to be preferred. (*Western Bank*, at para. 75).

[105] It is interesting to note that in *Royal Demaria* the Court had to decide if there was any conflict between *Vintner's Quality Alliance Act, 1999*, S.O. 1999, c.3 and the *Trademarks Act*. The Court concluded that it was possible to interpret the relevant portions of the *Vintner's Quality Alliance Act* without creating a conflict with the *Trademarks Act*.

[106] In *Certified General Accountants Association of Ontario*, CGAO (as defined above) brought an application against Chartered Institute of Management Accountants, Canada Inc. and AICPA, amongst others, for a statutory injunction pursuant to section 30(1) of the *Certified General Accountants Act, 2010*, S.O. 2010, c. 6 (*CGA Act*) to enjoin the defendants from using, yet another designation namely, CGMA.

[107] The *CGA Act* prohibits any person, other than a member of CGAO, “to take or use ...the initials “C.G.A.”, “CGA”, “F.C.G.A.” or “FCGA”.” The defendants were using the designation-acronym CGMA or Chartered Global Management Accountant. The Court dismissed the application and interpreted restrictively the relevant provisions of the *CGA Act*. The Court concluded that the use of CGMA does not suggest a “Certified General Accountant” and as such a member of the public would not be confused with the designation CGA or Certified General Accountant.

[108] Given these three cases, the Opponent, at the hearing, did not pursue strongly the fourth prong of paragraph 3(iii) of its statement of opposition. In fact *Royal Demaria* stands for the proposition that we should try to interpret a provincial statute without creating a conflict with a federal statute. Moreover, the Ontario Superior Court in *Certified General Accountants Association of Ontario* interpreted restrictively the provisions of a provincial statute regulating the use of accountants' designations. Additionally, the Mark itself is not an accountant designation *per se*. As such, there is no need to refer to any provincial statutes regulating the use of accountants' designations. Finally, as noted above, the provincial statute cited by the Opponent in its statement of opposition was not in force at the material date.

[109] For all these reasons I dismiss the ground of opposition described in the fourth prong of paragraph (a)(iii) of the statement of opposition reproduced in Annex A. As for the other grounds based on the combination of section 30(i) and other sections of the Act, they will be dealt with when assessing hereinafter the other grounds of opposition pleaded by the Opponent.

X GROUND OF OPPOSITION BASED ON SECTION 16(3) OF THE ACT

[110] In order to succeed under this ground of opposition, the Opponent must establish first that it, or its predecessor in title CPAAO, had used its trademark CPA prior to February 16, 2012 in Canada in association with providing accounting services and promoting and maintaining high standards in the accounting profession, as alleged under this ground of opposition, and that it had not abandoned such use at the advertisement date of the present application (October 10, 2012) [see section 16(5) of the Act].

[111] Mr. Warner's affidavit is quite voluminous. He was also cross-examined at length by the Applicant. However, the content of his affidavit centers on the provincial legislative history and the evolution of the regulatory scheme of the various accounting associations in Canada in general, and in particular in Ontario, with some information concerning the province of Quebec, as summarized above. He also provides some information about the Applicant and draws a parallel between the parties' professional activities.


[112] At the hearing, I pointed out to the Opponent that, aside from bald statements of use of the CPA designation made by Mr. Warner and references to various Ontario provincial statutes regulating the use by accountants of professional designations, including CPA, there was no evidence of use of CPA as a trademark, within the meaning of section 4(2) of the Act, prior to the material date.

[113] The fact that the use of CPA as a professional designation is regulated by provincial statutes does not constitute proof of use of that designation as a trademark, within the meaning of section 4 of the Act. In fact, the Opponent did not argue that ground of opposition at the hearing.


[114] In all, I conclude that the Opponent has failed to meet its initial burden under this ground of opposition, and as such, I dismiss it.

XI GROUND OF OPPOSITION BASED ON SECTION 12(1)(E)

[115] I consider the following official marks listed in paragraph (b) of the statement of opposition reproduced in Annex A to be the most pertinent ones:

 CPA for which public notice was given under s.9(1)(n)(iii) on December 29, 010 under No. 920689;

 CPA (black & white) for which public notice was given under s.9(1)(n)(iii) on October 9, 2013 under No. 922432;

 CPA (colour) for which public notice was given under s.9(1)(n)(iii) on November 6, 2013 under No. 922434;

[116] The first citation was published prior to the material date while the other two citations were published after the material date. The Opponent relies on the decision of *Canadian Olympic Association v Olympus Optical Co* (1991), 38 CPR (3d) 1 (FCA) to support the argument that, no matter when public notice of an official mark was given, even after the filing date of a pending application, such notice obliges by statute the Registrar to give full effect to the prohibition thus created. Section 12(1)(e) of the Act stipulates that:

12 (1) Subject to section 13, a trademark is registrable if it is not:

(e) a mark of which the adoption is prohibited by section 9 or 10.

[117] The Applicant, at the hearing, argued that in *Olympus* the Court referred to *Canadian Olympic Association v Allied Corp* (1989), 28 CPR (3d) 161 (FCA) wherein it was ruled that earlier use of a trademark is not caught by the subsequent publication of an official mark. The Applicant debated that the situation in *Olympus* was distinguishable from *Allied* as in *Olympus* the Court had to deal with an earlier pending application and not an earlier use.

[118] The Applicant went on to do an analysis of the language and tense used in sections 9(1)(n)(iii), 12(1)(e) and 2 of the Act to conclude that the material date to dispose of this ground of opposition would be the date of filing of the application. It claimed that such analysis was not made in *Allied* and as such it would be open for the Registrar to revisit this issue.

[119] I am not prepared to follow the path suggested by the Applicant. The Federal Court of Appeal was quite clear in *Allied*, that an official mark, published after the filing date of an application, which is still pending, will constitute a bar to the registration of that pending application. In any event, in the present file, public notice of the official mark CPA, No. 920689 was given prior to the filing date or priority date of the present application. Moreover, I consider the Opponent has the best chances of success with such official mark, as the other two official marks contain a design element. If the Opponent is not successful under this ground of opposition with its official mark CPA, it would not achieve a better result with any of its other official marks cited under this ground of opposition and listed in Annex A.

[120] In *Canadian Council of Professional Engineers v APA- Engineered Wood Assn* (2000), 7 CPR (4th) 239 (FCTD) the Court concluded that in order to offend subparagraph 9(1)(n)(iii) so as to be unregistrable under paragraph 12(1)(e), a proposed mark must either be identical to the official mark or so nearly resemble it so as to be likely to be mistaken for it.

[121] The test therefore requires consideration of more circumstances than the “straight comparison” test, and consideration can be given to the degree of resemblance in appearance or sound or in the idea suggested.

[122] The test does not allow, however, for consideration of all the circumstances under subsection 6(5) of the Act, and therefore the nature of the goods and/or services are not relevant circumstances for the purposes of confusion between an Official Mark and a regular mark. Consequently, the fact that both parties’ services relate to the accounting field and are provided to accountants is not relevant in the context of this ground of opposition.

[123] I agree with the Applicant that the Mark is clearly not identical to any of the Opponent’s official marks identified under this ground of opposition. The Mark contains the additional terms GLOBAL and REPORT, and a design element, none of which are similar in any manner to any elements of the Opponent’s official marks.

[124] The Opponent argues the existence of a family of CPA official marks such that CPA would benefit from a wider ambit of protection. The Federal Court of Appeal accepted the argument of family of official marks but in the context of an analysis under section 6 of the Act,

which is not the case here. The ground of opposition under analysis is based on section 12(1)(e), wherein section 6 is not in issue [see *Techniquip Ltd v Canadian Olympic Assn* (1999) 3 CPR (4th) 298 (FCA)].

[125] In his affidavit, Mr. Warner did not file any evidence of use, within the meaning of section 4 of the Act, of any of the official marks identified in the statement of opposition. As mentioned in *McDonald's Corp v Yogi Yogurt Ltd* (1982) 6 CPR (2d) 101 (FCTD), in order to substantiate the existence of a family of trademarks, not only registration of the marks must be proven, there must be evidence of use of each one of them. I am fully aware that the *Yogi Yogurt Ltd* decision was rendered in the context of a section 12(1)(d) ground of opposition. If the concept of a family of marks is applicable to a family of official marks, I do not see why, by analogy, the principle enunciated in *Yogi Yogurt* would not equally apply therein.

[126] Consequently, the official mark CPA cannot benefit from a wider scope of protection derived from the existence of a family of official marks as there is no evidence of use of any of them in the record.

[127] The Applicant relies on the state of the register evidence filed in the form of an affidavit of Monica Grembowicz, an articling student at the time of execution of her affidavit. The Applicant specifically refers to Exhibits E to H, four extracts of the register of official marks featuring the letters CPA. Details of these official marks are not necessary at this stage as there is no evidence of use of any of those official marks in the record.

[128] In three recent decisions, the Federal Court [see *McDowell v Laverana GmbH & Co. KG*, 2017 FC 327 (McDowell I), *McDowell v The Body Shop International PLC*, 2017 FC 581, at para 43 (McDowell II) and *Canada Bread Company, Limited v Dr. Smood APS*, 2019 FC 306] ruled that in the absence of a large quantity of marks identified in the state of the register evidence, use of the marks cited must be established. In the presence of such evidence, then the Registrar can infer that a common word, part of the marks cited, is used in the marketplace such that consumers are able to distinguish these marks by their additional features.

[129] Given the absence of evidence of use of any of the four marks cited by the Applicant, I cannot draw from the state of the register evidence, an inference on the state of the marketplace.

[130] Acronyms made of letters of the alphabet get a narrow ambit of protection [see *BBM Canada v Research in Motion Ltd* 2012 FC 666]. I acknowledge that the Federal Court decision in *BBM Canada* did not involve official marks, but I do not see why this general principle, widely known in trademark law, would not equally apply to official marks.

[131] Applying all those principles, I conclude that the words GLOBAL and REPORT, and the design feature make the Mark not identical to the official mark CPA or does not so nearly resemble to CPA so as to be likely to be mistaken for it.

[132] Consequently, I also dismiss this ground of opposition.

XII GROUND OF OPPOSITION BASED ON SECTION 12(1)(B) OF THE ACT

[133] While the legal burden is upon an applicant to show that its trademark is registrable, there is an initial evidential burden upon an opponent in respect of this ground to adduce sufficient admissible evidence which, if believed, would support the truth of its allegations that the applied-for trademark is clearly descriptive or deceptively misdescriptive of the character or quality of the applicant's goods or their place of origin [section 12(1)(b) of the Act].

[134] The test to be applied when assessing whether a trademark violates section 12(1)(b) of the Act has been summarized by the Federal Court of Appeal in *Ontario Teachers' Pension Plan Board v Canada* (2012), 2012 FCA 60 (CanLII), 99 CPR (4th) 213 at para 29:

It is trite law that the proper test for a determination of whether a trademark is clearly descriptive is one of first impression in the mind of a normal or reasonable person. [...] One should not arrive at a determination of the issue by critically analyzing the words of the trademark, but rather by attempting to ascertain the immediate impression created by the trademark in association with the wares or services with which it is used or proposed to be used. In other words, the trademark must not be considered in isolation, but rather in its full context in conjunction with the wares and services. In determining whether a trademark is clearly descriptive, one must also remember that the word "clearly" found in paragraph 12(1)(b) of the Act is there to convey the idea that it must be self-evident, plain or manifest, that the trademark is descriptive of the wares or services (see: *Hughes on Trademarks*, 2d ed, loose-leaf (consulted on February 7, 2012), (Markham: LexisNexis, 2005), pp. 629-631 at para. 30; Milan Chromecek and Stuart C. McCormack, *World Intellectual Property Guidebook Canada*, (New York: Matthew Bender & Co. Inc.1991) at pp. 6-61 to 6-68; see also *Drackett Co. of Canada v. American Home Products Corp.* (1968), 55 C.P.R. 29 (Can. Ex. Ct.), at pp. 33-34 ("*Drackett*"); and *Molson* (FCA) at para.

30). Finally, the word "character" found at paragraph 12(1)(b) has been defined by the case law to mean a feature, trait or characteristic belonging to the wares or services (see *Drackett* at 34; *GWG Ltd. v. Canada (Registrar of Trade Marks)* (1981), 55 C.P.R. (2d) 1 (Fed. T.D.), at 6; *Assn. of Professional Engineers (Ontario) v. Canada (Registrar of Trade Marks)* (1959), 31 C.P.R. 79 (Can. Ex. Ct.), at 88). (My underlined)

[135] It has been determined that whether a trademark is clearly descriptive of the character or quality of the goods or services is to be assessed from the point of view of the average retailer, consumer or everyday user of the type of goods or services it is associated with [see *Drackett Co of Canada Ltd v American Home Products Corp* (1968), 55 CPR 29 (Ex Ct) at 34; *Wool Bureau of Canada v Canada (Registrar of Trade Marks)* (1978), 40 CPR (2d) 25, 1978 CarswellNat 699 (FCTD); *Oshawa Group Ltd v Canada (Registrar of Trade Marks)* (1980), 46 CPR (2d) 145 (FCTD), *A Lassonde Inc v Canada (Registrar of Trade Marks)* 2001 FCA 207, and *Stephan Cliche v Canada* 2012 FC 564 (CanLII)].

[136] The Mark must not be carefully analyzed but must be considered in its entirety as a matter of immediate impression [*Wool Bureau of Canada Ltd v Registrar of Trademarks* (1978), 40 CPR (2d) 25 (FCTD) at 27-8; *Atlantic Promotions Inc v Registrar of Trademarks* (1984), 2 CPR (3d) 183 (FCTD) at 186]. Finally, one must apply common sense in making the determination about descriptiveness [*Neptune SA v Canada (Attorney General)* 2003 FCT 715 (CanLII)].

[137] The purpose of the prohibition in section 12(1)(b) of the Act is to prevent any single trader from monopolizing a term that is clearly descriptive or common to the trade, thereby placing legitimate traders at a disadvantage [*Canadian Parking Equipment Ltd v Canada (Registrar of Trademarks)* (1990), 34 CPR (3d) 154 (FCTD); *e-Funds Ltd v Toronto-Dominion Bank* (2007), 61 CPR (4th) 475 at para 15 (TMOB)].

[138] It is with these principles in mind that I shall determine if the Mark is clearly descriptive or deceptively misdescriptive of the Goods.

[139] The Applicant argues that in order for a term or a word to be clearly descriptive, that word or term can have "no reference to anything else". If there is a possible alternative meaning, it cannot be said to be clearly descriptive as the mark has more than one interpretation. To support such contention, it refers to *Molson Cos Ltd v Carling O'Keefe Breweries of Canada Ltd*

et al (1981), 55 CPR (2d) 15 (FCTD) and *Kraft General Foods Canada Inc v Melitta Canada Inc* (1992), 42 CPR (3d) 57 (TMOB).

[140] I disagree with the Applicant that those cases support such contention. In *Molson Cos* the trademark in issue was TAVERN. The Court found such mark not to be clearly descriptive. At the end of its judgement the Court referred to *Standard Ideal Co v Sanitary Manufacturing Co* [1911] AC 78 where Lord Macnaghten said:

Without attempting to define "the essentials necessary to constitute a trade mark properly speaking" it seems to their Lordships perfectly clear that a common English word having reference to the character and quality of the goods in connection with which it is used and having no reference to anything else cannot be an apt or appropriate instrument for distinguishing the goods of one trader from those of another.

[141] I do not think the citation above supports the Applicant's contention. What Lord Macnaghten said was that if a common English word has only one meaning which refers to the character and quality of the goods in connection with which it is used, such word cannot be appropriated by one trader. However, a word that may have different dictionary meanings may still be clearly descriptive, as stated above, if "the immediate impression created by the trademark in association with the wares or services with which it is used or proposed to be used" is clearly descriptive of the quality or character of the goods or services [see *Shell Canada Ltd v PT Sari Incofood Corp* 2008 FCA 279 at paras 29-30].

[142] As for the Registrar's decision in *Kraft General Foods Canada Inc* it simply refers to the *Molson Cos* judgement by reproducing the above extract where the Court quoted Lord Macnaghten in *Standard Ideal Co*. Nowhere in his decision does the Registrar state or imply that only common words with only one meaning can be considered clearly descriptive within the meaning of section 12(1)(b).

[143] I may add that the Applicant asserts that, for an acronym to be clearly descriptive, it must be immediately identifiable as to what the acronym stands for. To support that position the Applicant relies on *College of Dietitians of Alberta v 3393291 Canada Inc* [2015] FC 449. In that case, the marks in issue all had the acronym R.H.N. The court concluded that there was no evidence that the consumer, in the health services context, would be able to identify the significance of the last two letters. This is clearly not our situation here.

[144] I must determine if the Mark is clearly descriptive of the character or quality of the Goods having in mind a potential subscriber to this electronic publication.

[145] Through the affidavit of Mr. Warner, the Opponent has introduced as evidence extracts of the website *www.dictionary.com* for the definitions for the words “Global” and “Report”. “Global” is defined as “pertaining to the whole world; worldwide; universal”. “Report” is defined as “an account or statement describing in detail an event, situation, or the like, usually as the result of observation, inquiry, etc.”.

[146] The Opponent refers to the description provided by Ms. Thomas to support its contention that the Mark is clearly descriptive. Ms. Thomas described the Global CPA Report as “a digital newsletter that covers issues facing accountants around the world” [see transcript page 76]. Moreover, in her affidavit, Ms. Thomas describes this publication as a “weekly report” where the intended recipients include individuals who have been granted the US CPA designation [see Thomas Affidavit at paras 10 and 49]

[147] As of the material date (February 16, 2012), there was only one CPA designation namely, the US CPA designation as the Canadian CPA designation was first used in Canada in May 2012 in the province of Quebec. However, the Applicant refers to the content of the Grembowicz Affidavit, and in particular Exhibits E to H, where the acronym CPA has other meanings namely, Canadian Payroll Association, Canadian Paralegic Association, Cour Permanent d’Arbitrage and Canadian Payments Association. Therefore, according to the Applicant, CPA has different meanings and cannot be clearly descriptive. There is no evidence of use of the acronym CPA prior to the material date in association with any of those associations.

[148] The Applicant argues that the word “global” is foreign in the field of accounting. It adds that Mr. Warner admitted during his cross-examination that “global” was not used in the field of accounting [see page 10 of his transcript]. Moreover, the Mark as a whole would not be clearly descriptive as the field of accounting is provincially or nationally regulated, as detailed above.

[149] The Opponent refers to Exhibits C and to Mr. Warner cross-examination, namely issues of the Checkmark Magazine, published in the Autumn 2010 and Spring 2011 respectively where references are made by the then Chair of the Opponent, Mr. Gallant, to the London, England

based association Chartered Institute of Management Accountant (CIMA) as well as the Chartered Global Management Accountant designation.

[150] The Opponent argues that, despite the accountancy profession is provincially and/or nationally regulated in Canada, the “globalization” of the profession was the trend at the filing date of the application. I would add that the MRAs detailed above are another example of the “globalization” of the profession. Efforts were made to allow an individual who is authorized to practice the profession of accountant under one jurisdiction to be able to practice in a foreign jurisdiction, provided that certain criteria are met.

[151] The test I have to apply is the following: would an accountant in Canada think, at the filing date of the application, on a first impression basis, that the Mark, when associated with the Goods, clearly describes the character or quality of the Goods. I conclude that the Mark clearly describes “...publications in the nature of newsletters, magazines and bulletins [...]” and that the Mark when sounded clearly describes the character (i.e. the substantive content) of those publications, namely a global report on issues related to Certified Public Accountants, a US designation known in Canada. If the Mark is clearly descriptive of the substantive content of a hard copy publication, it would similarly be clearly descriptive of an electronic publication.

[152] The last issue to be decided is the presence of a design element. Can this design render the Mark registrable? There are two Federal court decisions that have discussed the presence of a design in a trademark wherein the word portion of the mark applied for was clearly descriptive. Would the addition of a design element render the Mark as a whole not clearly descriptive? [See *General Housewares Corp v Fiesta Barbeques Ltd* 2003 FC 1021 and *Best Canadian Motor Inns Ltd v Best Western International Inc* 2004 FC 135.]

[153] In *Best Western*, Gibson J. made reference to his colleague Russel J. judgment in *Fiesta Barbeques* and disagreed with his conclusion. He saw no error in the Registrar’s decision in *Best Western* and even referred to the following extract of the Registrar’s decision:

I respectfully disagree with the applicant's submission that even if the words BEST CANADIAN MOTOR and INNS are clearly descriptive, the applied for mark is still registrable in view of the other design components. In this regard, the representation of the maple leaf has been disclaimed and, as asserted by the opponent, cannot be distinctive

of any one particular trader. As for the lines appearing above and below the words BEST CANADIAN, and the fact that these words use a different font and style of lettering than what is used for the words MOTOR INNS, I do not consider these design features are sufficient to render the mark registrable. In my view, the applied for mark would be sounded by reference to the dominant words forming the mark. I would therefore expect the average person to sound the applicant's mark as "BEST CANADIAN MOTOR INNS". I therefore find that the mark is clearly descriptive, or deceptively misdescriptive, when sounded, of the applicant's services in Canada and therefore offends s. 12(b) of the Act. This ground of opposition is therefore successful. [emphasis added]

[154] The design portion of the Mark is not its dominant feature. The Mark, as in *Best Western*, would be sounded by reference to the dominant words forming the Mark, i.e. GLOBAL CPA REPORT.

[155] I should add that there is no evidence in the record, filed under section 12(2) of the Act, showing use of the Mark (as opposed to the acronym CPA) in Canada by the Applicant, such that it would have become distinctive at the date of filing of the application.

[156] For all these reasons, the ground of opposition based on Section 12(1)(b) is successful.

XIII GROUND OF OPPOSITION BASED ON SECTION 2 (LACK OF DISTINCTIVENESS OF THE MARK)

[157] This ground of opposition is three-fold:

- the Mark consists of, or so nearly resembles as to be likely to be mistaken for, the Opponent's official mark **CPA** for which public notice was given under s.9(1)(n)(iii) on December 29, 2010 under No. 920689;
- the alleged mark does not distinguish nor is it adapted to distinguish the services of the Applicant from the services of the Opponent's predecessor in title, namely CPAAO, and the Opponent including providing accounting services and promoting and maintaining high standards in the accounting profession, performed and advertised in Canada by the Opponent's predecessor in title, namely CPAAO, the Opponent and/or their licensees, in association with the trademark **CPA**, which was previously used and/or made known in Canada;
- the alleged mark was and is clearly descriptive or deceptively misdescriptive of the character or quality of the wares and services described in the Application in that it clearly describes or deceptively misdescribes that the Applicant's printed matter and educational testing services pertain to a standardized or uniform Certified Public Accountant (CPA) examination.

[158] The first prong of this ground of opposition has already been dealt previously (See section XI above).

[159] In order to succeed under the second prong, the Opponent had to establish that its trademark CPA, as of the filing date of the statement of opposition (March 11, 2013), had become sufficiently known to negate the distinctiveness of the Applicant's Mark [see *Bojangles' International LLC v Bojangles Café Ltd*, 2006 FC 657].

[160] As discussed under the ground of opposition based on section 16(2)(a) of the Act, the Opponent has not filed any evidence of use of its trademark CPA, let alone before March 11, 2013.

[161] As for the third prong, it is successful. It has been held that a trademark found to be clearly descriptive of the character or quality of the goods or services is necessarily non-distinctive and cannot serve to distinguish those goods or services from the goods or services of others [see *Canadian Council of Professional Engineers v APA - The Engineered Wood Assn* (2000), 7 CPR (4th) 239 (FCTD)].

XIV DISPOSITION

[162] Pursuant to the authority delegated to me under section 63(3) of the Act, I refuse the application pursuant to section 38(12) of the Act.

Jean Carrière
Member
Trademarks Opposition Board
Canadian Intellectual Property Office

ANNEX A

The grounds of opposition are as follows:

(a) Paragraph 38(2)(a)

The Application does not conform to the requirements of section 30 in that,

(i) contrary to section 30(i), the Applicant cannot have been satisfied that, as of the priority filing date, the date of filing the Application and/or at all relevant times, it was entitled to use the alleged mark in Canada in that, contrary to section 34, the priority claim based on US application no. 85/452,954 is invalid because it states the incorrect priority filing date.

(ii) contrary to section 30(e), at the priority filing date (which is invalid), the date of filing the Application and at all relevant times, the Applicant, either by itself or through a licensee or by itself and through a licensee, never intended to use the alleged mark in Canada in association with the goods described in the Application because the Applicant, either by itself or through a licensee or by itself and through a licensee, had always intended to use the mark CPA GLOBAL REPORT for the goods described in the Application and had promoted the mark as CPA GLOBAL REPORT.

Alternatively, if the Applicant did intend to use the alleged mark in Canada, it did not intend to use the alleged mark in association with all of the goods described in the Application in that the Applicant had only intended to use the alleged mark in Canada in association with downloadable electronic newsletters.

(iii) contrary to section 30(i), the Applicant cannot have been satisfied that, as of the priority filing date (which is invalid), the date of filing the Application and/or at all relevant times, it was entitled to use the alleged mark in Canada in association with the goods described in the Application because the Applicant knew, or ought to have known that, as of the priority filing date (which is invalid), the date of filing the Application and/or at all relevant times, the alleged mark for use in association with the goods described in the Application, was and is:




- a prohibited mark contrary to section 9(1)(n)(iii), in that the alleged mark consists of, or so nearly resembles as to be likely to be mistaken for, the Opponent's official mark CPA for which public notice was given under s.9(1)(n)(iii) on December 29, 2010 under No. 920689;
- confusing with the trademark CPA, previously used and/or made known in Canada by The Certified Public Accountants Association of Ontario (the






"CPAAO"), the Opponent and/or their licensees in association with providing accounting services and promoting and maintaining high standards in the accounting profession, prior to the Applicant's priority filing date (which is invalid);

- clearly descriptive or deceptively misdescriptive, when sounded, of the character or quality of the goods described in the Application in that it clearly describes or deceptively misdescribes that the Applicant's downloadable electronic publications are global reports or reports on global or world accounting news designed for a Certified Public Accountant (CPA); and
- a mark the use of which is prohibited by *Quebec's Chartered Professional Accountants Act*, RSQ. c C-48 and *Professional Code*, RSQ, c C-26.

(b) Paragraph 38(2)(b)

The alleged mark for use in association with the goods described in the Application is not registrable in that,

- (i) contrary to section 12(1)(b), as of the priority filing date (which is invalid), the date of filing the Application and/or at all relevant times, the alleged mark for use in association with the goods described in the Application, was and is clearly descriptive or deceptively misdescriptive, when sounded, of the character or quality of the goods described in the Application in that it clearly describes or deceptively misdescribes that the Applicant's downloadable electronic publications are global reports or reports on global or world accounting news designed for a Certified Public Accountant (CPA); and
- (ii) contrary to section 12(1)(e), as of the priority filing date (which is invalid), the date of filing the Application and/or at all relevant times, including the date of the Registrar's decision, it was and is, a mark the adoption of which is prohibited by section 9(1)(n)(iii), in that the alleged mark consists of, or so nearly resembles as to be likely to be mistaken for, the Opponent's official marks:
 - CPA for which public notice was given under s.9(1)(n)(iii) on December 29, 2010 under No. 920689;
 -  CPA (black & white) for which public notice was given under s.9(1)(n)(iii) on October 9, 2013 under No. 922432;
 -  CPA (colour) for which public notice was given under s.9(1)(n)(iii) on November 6, 2013 under No. 922434;
 -  CPA (black & white) for which public notice was given under s.9(1)(n)(iii) on October 9, 2013 under No. 922448;

-  (colour) for which public notice was given under s.9(1)(n)(iii) on October 23, 2013 under No. 922445;
-  (black & white) for which public notice was given under s.9(1)(n)(iii) on October 9, 2013 under No. 922431;
-  (colour) for which public notice was given under s.9(1)(n)(iii) on November 6, 2013 under No. 922433;
-  (black and white) for which public notice was given under s.9(1)(n)(iii) on October 9, 2013 under No. 922446; and
-
-  (colour) for which public notice was given under s.9(1)(n)(iii) on October 23, 2013 under No. 922447.

(c) Paragraph 38(2)(c)

The Applicant is not the person entitled to registration of the alleged mark in that, contrary to section 16(3)(a), as of the priority filing date (which is invalid), the date of filing the Application and at all relevant times, it was and is confusing with the trademark CPA, previously used and/or made known in Canada by the CPAAO, the Opponent and/or their licensees in association with providing accounting services and promoting and maintaining high standards in the accounting profession.

The Opponent and the CPAAO have not abandoned their rights to the trademark CPA in Canada.

(d) Paragraph 38(2)(d)

The alleged mark is not distinctive of the Applicant in that, as of the priority filing date (which is invalid), the date of filing the Application and/or at all relevant times, including the date of the opposition,

- the alleged mark consists of, or so nearly resembles as to be likely to be mistaken for, the Opponent's official mark CPA for which public notice was given under s.9(1)(n)(iii) on December 29, 2010 under No. 920689;

- the alleged mark does not distinguish nor is it adapted to distinguish the goods of the Applicant from the services of the CPAAO and the Opponent including providing accounting services and promoting and maintaining high standards in the accounting profession, performed and advertised in Canada by the CPAAO, the Opponent and/or their licensees, in association with the trademark CPA, which was previously used and/or made known in Canada; and
- the alleged mark was and is clearly descriptive or deceptively misdescriptive, when sounded, of the character or quality of the goods described in the Application in that it clearly describes or deceptively misdescribes that the Applicant's downloadable electronic publications are global reports or reports on global or world accounting news designed for a Certified Public Accountant (CPA).

ANNEX B

| Application Number | Trademark | Applicant | Opponent | Grounds of opposition |
|---------------------------|--|--------------------|-----------------|---|
| 1512864 | THIS WAY TO CPA | AICPA | CPAO | 2, 12(1)(e), 16(2)(a), 30(a), 30(d) and 30(i) |
| 1512864 | THIS WAY TO CPA | AICPA | OCPAQ | 2, 12(1)(e) and 30(i) |
| 1515540 | THE UNIFORM CPA EXAMINATION & DESIGN | AICPA | CPAO | 2, 12(1)(b), 12(1)(e), 16(2)(a), 30(d) and 30(i) |
| 1515540 | THE UNIFORM CPA EXAMINATION & Design | AICPA | OCPAQ | 2, 12(1)(e) and 30(i) |
| 1515541 | UNIFORM CPA EXAMINATION | AICPA | CPAO | 2, 12(1)(b), 12(1)(e), 16(2)(a), 30(d) and 30(i) |
| 1515541 | UNIFORM CPA EXAMINATION | AICPA | OCPAQ | 2, 12(1)(e) and 30(i) |
| 1517734 | AICPA | AICPA | CPAO | 2, 12(1)(b), 12(1)(e), 16(2)(a), 30(a), 30(b), 30(d), 30(f), 30(i) |
| 1518950 | AICPA & Design | AICPA | CPAO | 2,12(1)(b),12(1)(e),16(1)(a), 16(2)(a), 30(a), 30(d), 30(f), 30(i) |
| 1518951 | AMERICAN INSTITUTE OF CPAs | AICPA | CPAO | 2, 12(1)(b), 12(1)(e),16(2)(a),30(a), 30(d), 30(f), 30(i) |
| 1518951 | AMERICAN INSTITUTE OF CPAs | AICPA | OCPAQ | 2, 12(1)(e),30(c), 30(i) |
| 1525025 | American Institute of Certified Public Accountants | AICPA | CPAO | 2,12(1)(b),12(1)(d),12(1)(e), 16(1)(a), 16(2)(a), 30(a), 30(b), 30(d), 30(f), 30(i) |
| 1525025 | American Institute of Certified Public Accountants | AICPA | OCPAQ | 2, 12(1)(e),30(b), 30(d), 30(i) |
| 1564408 | GLOBAL CPA REPORT logo | AICPA | CPAO | 2, 12(1)(b), 12(1)(e), 16(3)(a), 30(e), 30(i) |
| 1564408 | GLOBAL CPA REPORT logo | AICPA | OCPAQ | 2, 12(1)(e), 30(i) |
| 1520862 | Chartered Global Management | Ass. of Int. Cert. | CPAO | 2, 12(1)(b), 12(1)(d), 12(1)(e), 16(3)(a), 30(a), |

| | | | | |
|----------------|---|-------------------|-------------|--|
| | Accountant | Prof. Act. | | 30(e), 30(f), 30(i). |
| 1531402 | CIMA Strategic Scoreboard | CIMA | CPAO | 2, 12(1)(d), 16(1)(a), 30(b), 30(f), 30(i) |
| 1533727 | The Chartered Institute of Management Accountant | CIMA | CPAO | 2, 12(1)(b), 12(1)(d), 12(1)(e), 16(1)(a),30(a), 30(b),30(f), 30(i) |
| 1533727 | The Chartered Institute of Management Accountant | CIMA | CPAO | 2, 12(1)(b), 12(1)(d), 12(1)(e), 16(1)(a),30(a), 30(b),30(f), 30(i) |
| 1533728 | CIMA & Design | CIMA | CPAO | 2, 12(1)(b), 12(1)(d), 16(1)(a),30(a),30(b),30(f), 30(i) |
| 1533729 | CIMA | CIMA | CPAO | 2, 12(1)(b), 12(1)(d), 16(1)(a),30(a),30(b),30(f), 30(i) |
| | | | | |

ANNEX C

certification mark means a mark that is used for the purpose of distinguishing or so as to distinguish goods or services that are of a defined standard with respect to

- (a) the character or quality of the goods or services,
- (b) the working conditions under which the goods have been produced or the services performed,
- (c) the class of persons by whom the goods have been produced or the services performed, or
- (d) the area within which the goods have been produced or the services performed,

from goods or services that are not of that defined standard;

trademark means

- (a) a mark that is used by a person for the purpose of distinguishing or so as to distinguish goods or services manufactured, sold, leased, hired or performed by him from those manufactured, sold, leased, hired or performed by others,
- (b) a certification mark,
- (c) a distinguishing guise, or
- (d) a proposed trademark;

trade-name means the name under which any business is carried on, whether or not it is the name of a corporation, a partnership or an individual; (*nom commercial*)

9 (1) No person shall adopt in connection with a business, as a trademark or otherwise, any mark consisting of, or so nearly resembling as to be likely to be mistaken for,

- (...)
- **(n)** any badge, crest, emblem or mark
 - (...)
 - **(iii)** adopted and used by any public authority, in Canada as an official mark for goods or services,

in respect of which the Registrar has, at the request of Her Majesty or of the university or public authority, as the case may be, given public notice of its adoption and use;

23 (1) A certification mark may be adopted and registered only by a person who is not engaged in the manufacture, sale, leasing or hiring of goods or the performance of services such as those in association with which the certification mark is used.

(2) The owner of a certification mark may license others to use the mark in association with goods or services that meet the defined standard, and the use of the mark accordingly shall be deemed to be use thereof by the owner.

(3) The owner of a registered certification mark may prevent its use by unlicensed persons or in association with any goods or services in respect of which the mark is registered but to which the licence does not extend.

(4) Where the owner of a registered certification mark is an unincorporated body, any action or proceeding to prevent unauthorized use of the mark may be brought by any member of that body on behalf of himself and all other members thereof.

**TRADEMARKS OPPOSITION BOARD
CANADIAN INTELLECTUAL PROPERTY OFFICE
APPEARANCES AND AGENTS OF RECORD**

HEARING DATE 2019-02-04 and 05

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