

LE REGISTRAIRE DES MARQUES DE COMMERCE
THE REGISTRAR OF TRADEMARKS

Citation: 2019 TMOB 84

Date of Decision: 2019-08-08

IN THE MATTER OF AN OPPOSITION

**Chartered Professional Accountants of
Ontario**

Opponent

and

**American Institute of Certified Public
Accountants**

Applicant

1,518,950 for AICPA & Design

Application

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I THE RECORD

[1] On March 14, 2011 American Institute of Certified Public Accountants (hereinafter referred to as the Applicant or the AICPA) filed the application bearing serial No. 1,518,950 to register the trademark AICPA & Design (the Mark) as reproduced hereinafter:



[2] This application covers the following goods and services:

Books in the field of accountancy; publications, namely, brochures, books and publications, namely, brochures and booklets in the field of accountancy and educational software containing topics of instruction in the field of accountancy; publications, namely, books, primers, namely, audit and accounting guides, audit risk alert newsletters, checklists, practice aids, namely, business forms, worksheets and commentary, reference books, booklets, written articles and presentations, namely, magazine articles, journal articles, white papers (the Goods); and

- (1) Association services, namely, promoting the interests of accountants; and providing information and advice in the field of accountancy; web seminars containing multimedia presentations with information in the fields of accountancy, accounting, business and finance;
- (2) Indicating membership in an association of accountants (collectively referred as the Services).

[3] The application is based on use and registration in United States of America (US) under No. 3,979,583 on Goods and services (1); and use and registration in the US under No. 3,987,198 on services (2).

[4] The application was advertised on November 20, 2013 in the *Trademarks Journal* for the purposes of opposition.

[5] On April 22, 2014 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 May 7, 2014. The grounds of opposition pleaded in its amended statement of opposition are based on sections 2 (distinctiveness), 12(1)(b) and (e) (registrability); 16(2)(a) (entitlement); 30(a), (d), (f) 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 they raised uncommon issues, they are reproduced at Annex A to this decision.

[6] The Applicant filed a counter statement on September 8, 2014 denying each ground of opposition pleaded.

[7] The Opponent filed, as its evidence, the affidavit of Thomas E. Warner, sworn on January 8, 2016 (the Warner Affidavit). It also filed as additional evidence certified copies of official marks it relied upon in its statement of opposition.

[8] The Applicant filed, as its evidence, the affidavits of Arleen R. Thomas, sworn on October 26, 2016 and Fred Wu, sworn on October 21, 2016. The content of his affidavit is practically identical to the affidavits previously filed by Ms. Monica Grembowicz in related oppositions as detailed below.

[9] Mr. Warner, Ms. Thomas and Ms. Grembowicz were cross-examined in related oppositions. The parties agreed that the cross-examination transcripts and answers from the related oppositions would form part of the evidence for this opposition as well.

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

[11] For the reasons that follow, I reject the opposition but I am deleting some of the Goods as discussed hereinafter.

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 the 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 is dated January 8, 2016. As for the 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 is dated 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 the 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 sections 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”, “tradename”, “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 a 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 the AICPA. However, it did not file an opposition to this application.

[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 is an accounting body in the province of Ontario incorporated in 1883. Since at least as early as June 2013, ICAO has been carrying on business under the trade names “Chartered Professional Accountants of Ontario” and “CPA Ontario”. 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 qualified members of other provincial affiliates of CPA Canada, 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.

[34] Mr. Warner states that ICAO has sought publication of the "CA", "ACA" and "FCA" designations as official marks in Canada and he attached as Exhibit 10 copies of these official marks published on April 29, 2009.

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

[35] 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 used by members of the Certified Public Accountants Association of Ontario (CPAAO) (for the legislative historical background of CPAAO see para. 27 and Exhibit 11 of Mr. Warner's affidavit). That right was repeated in a regulation passed by CPAAO in 2009, a copy of which is attached as Exhibit 13 to his affidavit.

[36] 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.

[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. ICAO had effectively succeeded CPAAO in that regulatory role and in overseeing the use of the "CPA" designation by members in Ontario. Mr. Warner attached to his affidavit as Exhibit 14 a "printout" published by ICAO dated September 28, 2010, which discusses the requirement for membership in ICAO or its sister organization in order to use the CPA designation in Ontario. No information is provided as to when it was published and the scope of its distribution.

[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] Mr. Warner explains that from 1978 to 2014 members of ICAO who were qualified to use the CA, ACA or FCA designation were also permitted to use the CPA designation in Ontario.

[40] Mr. Warner states that today, CPAAO's administration has effectively fallen on ICAO. For example, ICAO is the Secretariat of CPAAO. In this function, ICAO oversees the organization of CPAAO's annual meetings (for a history of CPAAO and its relationship with ICAO see Exhibit 15, an extract of CPAAO's website).

[41] 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 autumn 2012 as detailed hereinafter.

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

[42] 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 on 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.

[43] 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

[44] 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 12 to his affidavit executed on March 18, 2013) as well as CPA Ontario, CPA Chartered Professional Accountants, CPA Chartered Professional Accountants Ontario and CPA Select as official marks (see Exhibit 16 to Warner Affidavit).

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

[45] 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.

[46] 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).

[47] 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. Use of CPA Designation in Ontario

[48] Since October 2012 ICAO has launched a campaign to inform its members and the public about the new CPA core designation including:

- Publication of articles in ICAO’s quarterly *CheckMark* Magazine (see copies of articles from Autumn 2012, Winter/Spring 2013 and Summer 2013 issues attached as Exhibit 20);
- Publication of articles in *e-Brief* newsletter, a sample of which attached as Exhibit 21, discussing the new CPA designation;
- Circulation of letters to members by emails and posted on ICAO’s website, a sample of which dated November 8, 2012 attached as Exhibit 22 together with other letters;
- Hosting of webinars between October and June 2014. Attached as Exhibit 23 are printouts of *e-Brief* newsletter, listing those webinars;
- Hosting of town-hall meetings in various Ontario cities between November 2012 and June 2013. Attached as Exhibit 24 is a printout from ICAO’s *e-Brief* newsletter, which lists these town-hall meetings;
- Ready-to-use complementary articles on its website on behalf of its members who hold the CPA designation to provide advice to the public on finance and accounting issues. They appear under the banner “CPA Financial Advice” and attached as Exhibit 25 are samples of these articles. They are all dated “2015”;

- Website at *www.cpaontario.ca* which provides information to its members and the public regarding CPA Ontario and the CPA designation in Ontario and attached as Exhibit 26 is a printout of the homepage of this website. It has a copyright notice “© 2015”;
- Website at *www.gocpaontario.ca* which is dedicated to promoting the CPA designation to high school and university students by providing information on how to become a CPA professional and attached as Exhibit 27 are printouts from this website. It has a copyright notice “© 2014”;
- Distribution of promotional merchandise such as golf balls, t-shirts, bags and mugs to its members which display CPA or CPA Ontario and attached as Exhibit 28 are photographs of sample promotional merchandise. There is no information on the extent of their distribution and since when;
- Display of the marks CPA and CPA Ontario on Opponent’s office signage and on vehicles and attached as Exhibit 29 are photographs of them. There is no information as to since when these were used.

[49] Mr. Warner states that in 2014, ICAO adopted new qualification standards for the CPA designation which include the following education and examination requirements:

- Prerequisite Education Requirements;
- CPA Professional Education Program (CPA PEP) (see Exhibit 36 being printouts from the ICAO’s website discussing the CPA PEP); and
- CPA Common Final Evaluation (CPA CFE) (see Exhibit 37 being printouts from the ICAO’s website discussing the CPA CFE)

(See paragraph 56 of the Warner Affidavit for more details on these three components).

[50] Mr. Warner explains that ICAO has promoted the new Certification Program and its various educational and examination components on its website (see Exhibit 38 of Warner Affidavit). ICAO has also informed student candidates and employers about the new CPA Certification Program through webinars (see Exhibit 39 of Warner Affidavit for extracts of ICAO’s website for promotion).

[51] Mr. Warner adds that in addition to meeting the required qualification standards, all individuals who are granted the right to use the CPA designation in Ontario must also comply with the practice standards established by ICAO, which include standards related to professional conduct, continuing education, practice structure, membership renewal and the use of designations.

III.2.b CPA Unification in Ontario

[52] 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.

[53] 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

[54] 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

[55] 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. Since September 2013, CPA Canada has run advertising campaign across Canada to promote the CPA designation (see examples in Exhibits 43 to 46 inclusive to the Warner Affidavit). CPA Canada has a website at www.cpapro.ca that promotes the CPA designation in Canada (see Exhibit 47 to the Warner Affidavit).

III.3 Accounting Profession in the United States

[56] Ms. Thomas is the Managing Director Americas and Global Offerings at the AICPA since July 31, 2016 and was prior to that date the Senior Vice President of Management Accounting & Global Markets with the AICPA. She has been employed with the AICPA since 1992 in various roles.

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

[57] Ms. Thomas states that the 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.

[58] Ms. Thomas states that the AICPA: develops standards for audits of private companies and other services provided by certified public accountants (CPA); provides educational guidance materials to its members; develops and grades the Uniform CPA Examination, which is one of the requirements for being a licensed CPA in the US; and monitors and enforces compliance with the profession's technical and ethical standards.

[59] 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 contains details about the AICPA, its history and its activities.

[60] 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.

[61] Ms. Thomas alleges that, as of September 27, 2016, the AICPA had 1962 Canadian members (i.e. members who lived at that time in Canada). That number represents the number of Applicant's members who have an address in Canada in the Applicant's database, but she is unable to confirm if they work in Canada [see transcript pages 8-10]. She then

provides a breakdown by membership type for those members who live in Canada and hold a CPA Designation (I shall use hereinafter 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.

[62] Ms. Thomas explains that, since February 2012, members of the AICPA have been able to obtain a personalized CPA.com email address. As of September 26, 2016, 25 Canadians had CPA .com email addresses.

[63] 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

[64] 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.

[65] 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. She filed as Exhibit D exemplary profiles from LinkedIn website showing individuals that worked and/or resided in Canada at that time with the US CPA designation.

[66] 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.

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

IV MUTUAL RECOGNITION AGREEMENTS AND OTHER COLLABORATIONS

IV.1 Mutual Recognition Agreements

[68] Ms. Thomas states that since 1991, the Opponent, through its national institute (formerly the Canadian Institute of Chartered Accountants (CICA) has entered into mutual recognition agreements (MRAs) with the AICPA and National Association of State Boards of Accountancy (NASBA). The MRAs allow, *inter alia*, members from one organization to obtain the designation offered by the other organization, subject to specific eligibility requirements set by each organization.

[69] By virtue of these MRAs, CICA regular members, including members of ICAO, are eligible to take the IQEX Exam and, subject to education and experience requirements, obtain the US CPA designation from a state board of accountancy. She attached as Exhibits M1 to M6 copies of those MRAs since 1991 and various memoranda extending the MRAs up to the present time.

[70] Neither the Uniform CPA Examination nor the IQEX is administered in Canada [see Exhibit G-1 to the Thomas Affidavit].

IV.2 Other Collaboration with CICA and CPA Canada

[71] Ms. Thomas gives other examples of collaboration between the AICPA and CICA such as:

- Publications authored by the AICPA;
- Members of CICA (now CPA Canada) received the AICPA accreditations and received advertising and marketing materials branded with the AICPA's trademarks.

[72] To support such contention Ms. Thomas attached as Exhibit N1 a bundle of publications that were prepared jointly by the AICPA and CICA and would have been distributed to members of CICA. Exhibit N2 is a bundle of marketing documents prepared by the AICPA as a result of a joint assurance initiative between CICA and the AICPA. The documents were shared with CICA to market in Canada; some of them were created in 1999.

[73] Ms. Thomas attached as Exhibit N3 excerpts from two “Auditing Procedure Study” books that were published jointly by the AICPA and CICA in 1996 and 1997.

[74] The AICPA and CPA Canada are parties to an agreement whereby CPA Canada has agreed to market and sell the AICPA’s IFRS Certificate Program to members of CPA Canada. It is the AICPA’s proprietary International Financial Reporting Standards Certificate Program. Under that agreement CPA Canada “shall use reasonable good faith efforts to market and sell the IFRS Certificate Program to CICA’s members.” It was entered into on August 21, 2012 between the AICPA and CICA. It was later amended to transfer CICA’s assets and operation, including its rights and obligations, to CPA Canada.

[75] There is a similar agreement effective January 10, 2014 whereby CPA Canada members can attain other credentials issued by the AICPA (see list in paragraph 42 of Ms. Thomas’ affidavit).

[76] Ms. Thomas attached as Exhibit O1 an article printed from CPA Canada’s website describing the arrangement and as Exhibit O2 advertisements that were placed in CPA Canada’s “CPA Magazine” some published in the June 2014 edition and others in the September 2014 edition.

[77] Ms. Thomas affirms that the AICPA and CPA Canada concluded another agreement effective May 1, 2015 on terms to market each other’s continuing professional education programs and materials to its own members.

IV.3 Collaborations with Certified Management Accountants of Canada and CIMA

[78] Ms. Thomas states that, beginning in the late 1990s, the Applicant partnered with Certified Management Accountants of Canada (CMA Canada) and the Australian Society of

Certified Practising Accountants to publish a series of guidelines for management accountants. She attached as Exhibit P representative copies of the guidelines from 2000. This agreement was renewed in 2004 between CMA Canada and the AICPA and six more publications were created called Management Accounting Guidelines (MAGs).

[79] Ms. Thomas affirms that in 2007, a partnership was formed between CMA Canada, the Opponent and Chartered Institute of Management Accountants (CIMA) and eight more MAGs were created. The last MAG was published in 2010. These publications were made available to all members of the AICPA, CMA Canada and CIMA and she attached as Exhibit Q examples of MAGs between 2005 and 2009.

[80] Ms. Thomas adds that the AICPA, CMA Canada and CIMA also produced a series of webcasts at that time. She identifies some of them and provides the number of members of CMA Canada that attended them.

[81] None of the MRAs dealt with the issue of cross-border use of registered trademarks, acronyms or professional designations.

V ACCOUNTANCY EXAMINATION IN THE US AND IN ONTARIO

[82] 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 examination (UFE) 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).

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

- ICAO is an accounting body in Ontario and the 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. The 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. The AICPA's members are accountants who are issued a CPA designation by a US state board of accounting;
- ICAO and the AICPA both govern and regulate membership in their respective organizations by setting and enforcing qualification and practice standards for their members. Like ICAO, the AICPA's qualification standards include education, examination and experience components. Also like ICAO, the 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 the AICPA both advocate on behalf of their members before legislative bodies in their respective jurisdictions. ICAO and the AICPA are both active in promoting their members and the accounting profession in their respective jurisdictions.

[84] As for the Uniform CPA Examination in the US, Ms. Thomas affirms 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.

[85] Ms. Thomas adds that the AICPA develops and grades the Uniform CPA Examination. This exam is administered by 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.

[86] Ms. Thomas explains that the AICPA also prepares, disseminates, grades and administers the IQEX. She adds that those eligible to take the IQEX and who are successful

may, subject to education and experience requirements obtain the US CPA designation from a state board accountancy. She attached as Exhibit H printouts from the AICPA's website providing further details on the IQEX.

VI USE OF THE MARK

[87] Ms. Thomas states that the Applicant has used various logos as part of its branding. She adds that the AICPA began using the Mark on or about May 9, 2010 and it is not used as a professional designation.

VI.1 Membership Welcome Packages

[88] Ms. Thomas attached as Exhibit T sample materials that new members receive, and which confirm their membership with the Applicant. If a valid email is provided, new Canadian members receive a welcome email and welcome kit. Exhibits T1 and T2 are a sample welcome kit from 2014 and 2013 respectively. She explains that welcome kits have been sent to new members since at least as early as the 1980s. New members receive membership cards, Exhibit T3, and membership certificate, Exhibit T4.

VI.2 Membership Dues Notices

[89] Ms. Thomas attached as Exhibit U sample membership dues notices with the envelope used from the 2007-2008 fiscal year (August 1-July 31) to the 2015-2016 fiscal year. She states that they are sent to all of the Applicant's active members around the world, including Canada, in June of each year by email, fax, and/or regular mail.

VI.3 Membership Application Forms

[90] Ms. Thomas explains that individuals around the world, including Canada, can join the Applicant through online, over the phone, or by downloading an application form from the Applicant's website and she attached as Exhibit V sample membership application forms.

VI.4 The Applicant's Website

[91] Ms. Thomas affirms that the Applicant has operated a website (*www.aicpa.org*) since 1996 that provides information about the organization and its activities. It is hosted in the US [see page 31 of her transcript]. Many Canadians visit the website. She attached as Exhibit W screenshots of archived versions of the website since April 1, 1997 retrieved from the WayBack Machine. She alleges that from January 1 2016 up to September 11 2016 there have been more than 60,000 Canadian visits to the Applicant's website. In 2015 there were 95,000 Canadian visits, in 2014 there were over 100,000 and in 2013 more than 80,000 Canadian visits.

VI.5 Journal of Accountancy

[92] Ms. Thomas alleges that since 1905, the Applicant and its predecessors have published the Journal of Accountancy. It is a monthly publication that provides news insight, practical advice and other information for financial professionals. It has been distributed for decades to the Applicant's members in the US and around the world. She alleges that it has been distributed to Canadian members since at least as early as 1978. The current Canadian membership of the Applicant includes three members that joined in 1978 and thus would have received the Journal of Accountancy in 1978 and onward. In May 2014, it was distributed to 1408 Canadians and in November 2014 to 1647 Canadians.

[93] During her cross-examination, Ms. Thomas admitted that the Applicant did not know where these three individuals lived at the time they became members (in 1978), only that they now lived in Canada.

[94] Ms. Thomas attached as Exhibit X excerpts of the Journal that was distributed to Canadian members of the AICPA. She adds that the AICPA also publishes a website for the Journal of Accountancy (*www.journalofaccountancy.com*) as she attached as Exhibit Y screenshots from the current website. She lists in paragraph 66 of her affidavit the number of Canadians that visited the Journal of Accountancy website since 2011 which varies from more than 41,000 to more than 97,000. That journal includes advertisements for the Applicant's various products and services.

VI.6 Social Media

[95] Ms. Thomas affirms that the Applicant uses various forms of social media to educate, interact with, and inform its members and members of the public worldwide, including in Canada on all issues in the accounting profession. On each of these platforms, the Applicant uses the Mark and she attached as Exhibit Z1 to Z4 respectively sample printouts of Twitter, Facebook, LinkedIn and Instagram accounts.

VI.7 AICPA Store

[96] Ms. Thomas states that the Applicant offers a number of products for sale to its members and the public in general, including to Canadians, which provide information and advice on all areas of accounting. These products include CPE programs, attendance at conferences, publications, webcasts and various online learning programs. These products are available through the Applicant's online store and she reproduced at paragraph 63 of her affidavit a screenshot from the store. She attached as Exhibit AA printouts from the Applicant's online store on which appears the Mark.

[97] Ms. Thomas alleges that between June 1, 2010 and September 13, 2016 over 5000 unique Canadian customers purchased over 75,000 products from the Applicant's store, resulting in over 6.3 million US sales.

[98] Ms. Thomas states that the Applicant's products are advertised and promoted not only on the Applicant's website but also by email communications which have been sent by CPA.com to subscribers for approximately 14 years. Over 7000 Canadians are currently receiving these regular emails. Subscribers typically receive at least one email a week and she attached as Exhibit BB a bundle of representative emails sent by CPA.com to advertise and promote the Applicant's products.

VI.8 Conferences

[99] Ms. Thomas affirms that for over 40 years, the Applicant has organized and hosted conferences in the field of accounting in the US. Currently, the Applicant organizes and hosts about 55 conferences a year. She alleges that many Canadians have attended the

Applicant's conferences over the years. She attached as Exhibit CC1 a list of the Applicant's conferences, generated in October 2015, attended by Canadians. She also provides the number of Canadians who attended the various conferences where the Mark was prominently displayed since 2010 on advertising and promotional material related to these conferences. Exhibit CC2 is a printout of a PowerPoint presentation used in January 2015 given in Las Vegas where 15 Canadians attended. Exhibit CC-3 is a bundle of brochures related to the Applicant's conferences. One of these brochures is for the Global Women's Leadership Summit which was co-sponsored by CPA Canada.

VII FINAL OPENING REMARKS

[100] Ms. Thomas discusses in her affidavit the different designations used over the years by accountants in Canada. It does not differ that much from what has been described above and taken from Mr. Warner's affidavit. She adds that she is not aware of any use of the CPA accounting designation having been granted to an individual by a Canadian Institute or entity before the new Chartered Professional Accountant designation started being granted in various Canadian provinces in about 2012.

[101] Mr. Warner affirms that the present application was filed on the basis of use and registration in the US for services (2). He reviewed a copy of US registration No. 3,987,198 and he notes that it was issued for a "collective membership mark". He attached as Exhibit 49 a printout from the electronic file history of such registration obtained from the online US Patent and Trademark Office's (USPTO) trademark database. It was also filed based on use and registration in the US for the Goods and services (1). He reviewed a copy of US registration No. 3,979,583 and he notes that the services (2) were not included in that registration. He attached as Exhibit 50 a printout from the electronic file history of such registration obtained from the online USPTO trademark database.

[102] 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.

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

VIII LEGAL ONUS AND BURDEN OF PROOF

[104] 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)].

IX THE MATERIAL DATES

[105] 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 (March 14, 2011) [see *Delectable Publications Ltd v Famous Events Ltd* (1989), 24 CPR (3d) 274 (TMOB) regarding section 30(a); *Austin Nichols & Co, Inc v Cinnabon, Inc* (2000), 5 CPR (4th) 565 (TMOB) regarding section 30(d); 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(2)(a): the filing date of the application (March 14, 2011) [see section 16(2) of the Act]; and

iv) ground of opposition based on lack of distinctiveness of the Mark: the filing date of the statement of opposition (April 22, 2014) [see *Metro-Goldwyn-Mayer Inc v Stargate Connections Inc* (2004), 34 CPR (4th) 317 (FCTD)].

[106] 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).

[107] Since *Fiesta Barbeques*, 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.

[108] 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 (March 14, 2011).

X GROUND OF OPPOSITION BASED ON SECTION 30(D) OF THE ACT

[109] In *Thymes, LLC v Reitmans (Canada) Ltd* 2013 FC 127 the Court concluded that in cases where an application is based on a registration in or for another country of the Union and use in any country, the applicant must have used the trademark applied-for in the named country as of the filing date of the application (March 14, 2011, in our case). As for any other grounds of opposition raised by an opponent, it has the initial burden of proof.

[110] For ease of reference I reproduce the ground of opposition as drafted in the Opponent's statement of opposition:

Contrary to section 30(d), at the date of filing the Application and at all relevant times, the Applicant never used, filed or registered the alleged mark in the US in association with the wares and services described in the Application. In particular, contrary to section 30(d), at the date of filing the Application and at all relevant times, the Applicant never filed or registered the alleged mark in the US under registration no. 3,979,583 in

association with "educational software containing topics of instruction in the field of accountancy" and "web seminars containing multimedia presentations with information in the fields of accountancy, accounting, business and finance" as described in the Application.

Alternatively, if, as of the date of filing the Application and at all relevant times, the Applicant did use, file or register the alleged mark in the US, any such use, application or registration in the US under registration no. 3,987,198 in association with the services "Indicating membership in an association of accountants" as described in the Application, was and is for a "collective membership mark" or "certification mark", and not an ordinary trade- mark.

[111] The principles enunciated with respect to the Opponent's initial burden under a ground of opposition based on section 30(b) of the Act (i.e. light burden, can rely on the Applicant's evidence, and such evidence must show clear inconsistencies with the statements made by the Applicant in its application) are equally applicable in the context of a section 30(d) ground of opposition [see *Distilleries Melville Ltée v Spirits international BV* 2011 TMOB 188].

[112] With respect to the first paragraph of this ground of opposition, the Applicant, in its written argument, has declared that it is removing "educational software containing topics of instruction in the field of accountancy" and "web seminars containing multimedia presentations with information in the fields of accountancy, accounting, business and finance" from the application. The Applicant confirmed at the hearing that choice. It will be reflected in my disposition of this opposition, if necessary.

[113] It would appear that the Opponent has limited the first portion of this ground of opposition to the goods and services mentioned in the previous paragraph. However, in its written argument in the section entitled "The Applicant did not Use the [Mark] in the USA as of the Filing Date", the Opponent dissects the Applicant's evidence of use of the Mark in the US to conclude that the Applicant has not established use of the Mark in the US as of the filing date of the present application.

[114] As mentioned above, it is the Opponent who had the initial burden to prove that the Mark was not in use in the US as of the filing date of the present application. It did not file evidence to support this ground of opposition.

[115] The evidence of use of the Mark, part of Ms. Thomas' affidavit, and described above, does not contradict the statement made in the present application that it was in use in the US. The purpose of the filing of the various exhibits attached to Ms. Thomas was not to prove the use of the Mark in the US since the filing date of the application but merely to show examples of use of the Mark over the years.

[116] As for the alternate argument described above, the Opponent argues that the *Canadian Trademarks Examination Manual*, at Section II.7.3.2, which existed immediately prior to June 17, 2019 (TEM), states that: "In order to support a subsection 16(2) claim, the trademark shown on the corresponding registration must be identical in all respects to that shown in the application". The Opponent goes on to state that the present application is for the registration of the Mark as an ordinary trademark while in the US the registration obtained is for a "collective membership mark" in so far as services (2) are concerned.

[117] Furthermore, the Opponent contends that a "collective membership mark" is not recognized as a type of trademark in Canada and contends that it does not fall within the definition of an ordinary mark as defined in section 2 (See annex C). The Opponent adds that, in the new *Trademarks Regulations* that came into force on June 17, 2019, and in particular under section 103(3), it is specified that, should an application for international registration include a request to extend protection to Canada and the international registration relates to a "collective mark", the Canadian Trademarks Office will deem the mark to be a "certification mark" in Canada.

[118] It may be worth noting here that this section of the new *Trademarks Regulations* relates to requests to extend protection to Canada under the Madrid Protocol, which is not in issue in this case.

[119] The Opponent goes on to state that it appears, from the perspective of the Canadian Trademarks Office, a "collective mark" is more akin to a "certification mark" and not an ordinary trademark. Consequently, since the present application is filed for the registration of an ordinary trademark, and it is based in part, on use and registration in the US for an unrecognized "collective membership mark", the application would not comply with

section 30(d) of the Act since the Mark is not identical in all respects to that shown in the US registration.

[120] I will dispose first of the argument based on the TEM. It refers to the trademark “shown” and therefore to its visual representation. In fact the next two paragraphs in the Manual, after the above cited portion, refer to design marks and word marks written in foreign characters. The Mark applied for in Canada must correspond to the trademark that is the subject of the foreign registration. The Manual does not refer to the “type” of trademark applied for.

[121] Moreover, section II.7.5.4 of the TEM reads as follows:

In the case of a foreign applicant relying on registration and use abroad, a certified copy of the foreign registration must be furnished. The corresponding registration need not cover a certification mark. That is, the foreign applicant may have used the trademark abroad as an ordinary mark even though he/she now wishes to register it as a certification mark in Canada. Conversely, a trademark registered and used as a certification mark abroad may be offered for registration as an ordinary trademark in Canada. (my underlines)

[122] Since the Mark itself is identical to the trademark covered by registration no. 3,987,198 in the US, this argument in support of a section 30(d) ground is dismissed.

[123] The second portion of the Opponent’s argumentation deals with the type of trademark applied for. As mentioned by the Opponent there is no “collective membership mark” in Canada. The Applicant argues that there is no corresponding type of trademark for a “collective membership mark” in the Act. As a consequence, the Applicant takes the position that it was at liberty to file an application to register the Mark either as a “regular mark” or as “a certification mark”.

[124] I agree with the Applicant. It had the choice to file an application to register the Mark as a “regular mark” or as a “certification mark”. There are certain conditions that need to be met in order to obtain a “certification mark” and perhaps the Applicant was not in a position to meet those requirements. In any event, it is not relevant to speculate

on the reasons why the Applicant may have decided to file its application to register the Mark as a “regular mark”.

[125] Therefore, the ground of opposition based on section 30(d) of the Act is dismissed.

XI GROUND OF OPPOSITION BASED ON SECTION 30(F) OF THE ACT

[126] This ground of opposition is based on the premise that the application should have been filed for the registration of a “certification mark” as opposed to a “regular mark”.

[127] I already ruled that the Applicant was at liberty to file its application to register the Mark as a “regular mark”. Consequently, this ground of opposition is also dismissed.

XII GROUND OF OPPOSITION BASED ON SECTION 30(A) OF THE ACT

[128] For ease of reference I reproduce the ground of opposition as pleaded:

- contrary to section 30(a), at the date of filing the Application and at all relevant times, the Application does not contain a statement in ordinary commercial terms of the specific services in association with which the mark is alleged to have been used and registered in the US in that,
 - the services "association services, namely, promoting the interests of accountants; and providing information and advice in the field of accountancy" are not real services provided to the public because they are simply to make the public aware of the services provided by the Applicant's own members. Alternatively, if these are real services provided to the public, they are not described in ordinary commercial terms because they do not specify the means or manner by which these services are provided;
 - the services "Indicating membership in an association of accountants" are not real services provided to the public because they are simply referring to a function of the alleged mark, that is, to indicate membership in an association of accountants, and not to any real services provided by the Applicant. Alternatively, if the alleged mark is used by the Applicant's members to indicate their membership in the Applicant's association when they provide their own services, then those services of the Applicant's members should be described in ordinary commercial terms, in association with a certification mark, and not an ordinary trade-mark.

[129] The Opponent's argument in the first sub-paragraph of (i) that the services described therein are not real services provided to the public because they are simply to make the public aware of the services provided by the Applicant's own members is, with all due respect, ill founded. The public benefits from the use of the Mark. The Applicant is a professional accountancy organization which provides services to promote the interests of qualified individuals in the field and provides information and advice to the public in the field of accountancy, and provides a service which benefits the public [see paras 91-99 above].

[130] As for the alternative argument described in the second sub-paragraph, a statement of services does not need to be as specific as a statement of goods [see *Everything for a Dollar Store (Canada) Inc v Dollar Plus Bargain Centre Ltd*, 1998 CarswellNat 2998]. Moreover, the Opponent has not provided any evidence to support such contention. I would add that, as pointed out by the Applicant, Mr. Warner has described the Opponent's own services in a similar language, i.e. "ICAO promotes and protects the interests of the accounting profession by advocating on behalf of its members and by promoting public awareness of its members." [see Warner Affidavit, para. 16 and his cross-examination at page 13].

[131] The Applicant argues that there are registrations on the register where the services are described in similar terms. I am disregarding this argument as the content of paragraph 53 of the Applicant's written argument, outlining this argument contains references to the register which have not been put into evidence in the record.

[132] With respect to the Opponent's argument that the services described in the last sub-paragraph of that ground of opposition are not real services provided to the public because they are simply referring to a function of the alleged mark, it is the same argument raised under the section 30(d) ground of opposition, put in a different way namely, the application should have been filed for the registration of a certification mark. I already disposed of that argument.

[133] For all these reasons, I dismiss this ground of opposition.

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

[134] 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 where there is a 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.

[135] I reproduce the ground of opposition pleaded:

contrary to section 30(i), the Applicant cannot have been satisfied that, as of the date of filing the Application and at all relevant times, it was entitled to use the alleged mark in Canada in association with the wares and services described in the Application because the Applicant knew, or ought to have known that, as of the date of filing the Application and at all relevant times, the alleged mark for use in association with the wares and services 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 marks CPA for which public notice was given under s.9(1)(n)(iii) on December 29, 2010 under No. 920689 and ACA for which public notice was given under s.9(1)(n)(iii) on April 29, 2009 under No. 916583;
- confusing with the trade-mark CPA, previously used and/or made known in Canada by the Opponent's predecessor in title, namely 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 date of filing the Application;
- confusing with the trade-mark ACA, previously used and/or made known in Canada by the Opponent and/or its licensees in association with providing accounting services and promoting and maintaining high standards in the accounting profession, prior to the Applicant's date of filing the Application;
- 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 wares and services are offered by or related to an American Institute of Certified Public Accountants or AICPA. The term AICPA in the alleged mark is an acronym for American Institute of Certified Public Accountants;

- a certification mark which cannot be used by the Applicant in the performance of services provided by the Applicant's members who use the alleged mark to indicate their membership in the Applicant's association of accountants; and
- a mark the use of which was or is prohibited by Ontario's *The Association of Accountants and Auditors Act*, S.O. 1926 c. 124, as amended by *The Certified Public Accountants Act*, S.O. 1936 c. 68, by Ontario's *Chartered Professional Accountants of Ontario Act*, 2017, S.O. 2017, c. 8, Sch. 3, and by *Quebec's Chartered Professional Accountants Act*, RSQ, c C-48 and Professional Code, RSO, c C-26.

[136] Except for the last prong, this ground of opposition is simply repetitive of other grounds of opposition pleaded by the Opponent namely, that the Mark is confusing with the Opponent's trademarks (grounds of opposition based on sections 2 and 16(2)(a), and that the Mark so nearly resembles as to be likely to be mistaken for the Opponent's official marks CPA (no. 920689) and ACA (no. 916583) (ground of opposition under section 12(1)(e)); the Mark is clearly descriptive or deceptively misdescriptive of the character or quality of the Services (section 12(1)(b) ground of opposition); and the application should have been filed for the registration of a certification mark.

[137] I will assess later those specific grounds of opposition, except for the certification mark issue, which I already addressed, and the prohibition contained in provincial statutes which I will discuss immediately.

[138] A good portion of the Opponent's written argument dealt with this last contention. 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.

[139] At the outset, as noted by the Applicant, both provincial statutes relied upon by the Opponent to support its ground of opposition were not in force at the material date, namely March 14, 2011, the filing date of the application. The *Chartered Professional Accountants Act*, RSQ, c C-48 came into force on May 16, 2012 while the Ontario's *Chartered Professional Accountants of Ontario Act, 2017*, S.O. 2017, c. 8, Sch. 3 came into force on May 17, 2017. 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.

[140] 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.

[141] 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.

[142] 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.

[143] 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).

[144] 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*.

[145] In *Certified General Accountants Association of Ontario*, CGAO (as defined above) brought an application against Chartered Institute of Management Accountants, Canada Inc. and the 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.

[146] The *CGA Act* prohibits any person, other than a member of CGAO, "to take or usethe 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.

[147] *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. Finally, as noted above, none of the provincial statutes cited by the Opponent in its statement of opposition were in force at the material date.

[148] For all these reasons I dismiss the ground of opposition based on section 30(i) of the Act as reproduced in Annex A.

XIV GROUNDS OF OPPOSITION BASED ON SECTION 16(2)(A) OF THE ACT

[149] 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 trademarks CPA and ACA prior to March 14, 2011 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 (November 20, 2013) [see section 16(5) of the Act].

[150] 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.

[151] The evidence filed by Mr. Warner concerning the use of the mark CPA by the Opponent is described in paragraphs 48 to 51 above. It all refers to advertisement campaigns launched after October 2012 and therefore after the material date for this ground of opposition.

[152] At the hearing, I pointed out to the Opponent that there was no evidence of use of CPA or ACA as trademarks, within the meaning of section 4(2) of the Act, prior to the material date.

[153] Moreover, the fact that the use of professional designations 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.

[154] 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.

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

[155] Mr. Warner has attached to his affidavit certified copies of the official marks cited in its statement of opposition. As such, the Opponent has met its initial evidential burden.

[156] I consider the following official marks listed in the second prong of 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, 2010 under No. 920689;

ACA for which public notice was given under s.9(1)(n)(iii) on April 29, 2009 under No. 916583;

[157] These citations were published prior to 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.

[158] 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.

[159] 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 filing date 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.

[160] 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 notices of the official marks CPA, No. 920689 and ACA No. 916583 were given prior to the filing date or priority date of the present application.

[161] 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.

[162] 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.

[163] 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.

[164] 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.

[165] 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)].

[166] 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 prior to the material date as mentioned above. As stated 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.

[167] 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.

[168] The Applicant relies on the state of the register evidence filed in the form of an affidavit of Fred Wu, an articling student at the time of execution of his 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.

[169] 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. However, in the presence of large quantity of marks on the register, 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.

[170] Given the low number of marks on the register cited by the Applicant, I cannot draw from the state of the register evidence, an inference on the state of the marketplace.

[171] Acronyms made of letters of the alphabet get a narrow ambit of protection [see *BBM Canada v Research in Motion Ltd* 2012 FC 666 and *GSW Ltd v Great Western Steel Industries Ltd* (1975), 22 CPR (2d) 154 (FCTD)]. I acknowledge that the cited Federal Court decisions 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.

[172] Applying all those principles, I conclude that the presence of the letters “A” and “I” at the beginning of the Mark and the design feature make the Mark not identical to the official marks CPA and ACA or does not so nearly resemble to CPA and ACA so as to be likely to be mistaken for it. As stated earlier, the accounting field has been characterized as an “alphabet soup” of acronyms, designations and trademarks.

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

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

[174] 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].

[175] 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)

[176] 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)].

[177] 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)].

[178] 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)].

[179] It is important to note that Ms. Thomas made it clear that the Mark is not used as a professional designation [see paragraph 49 of her affidavit].

[180] Also, in *Canadian Dental Assn / Assoc Dentaire Canadienne v Ontario Dental Assistants Assn.*, 2013 FC 266 (FC), aff'd 2013 FCA 279 (FCA) [*CDA*] Manson J. stated that:

Nothing in the Act so limits the ability of a professional designation to validly act, in use, as a certification mark, provided such a designation meets the necessary criteria outlined above with respect to lack of clear descriptiveness, distinctiveness, absence of a likelihood of confusion, and proper use.

[181] I am fully aware that the present application is not for the registration of the Mark as a professional designation or as a certification mark, but *CDA* established the principle that a professional designation can act as a certification mark. If it is used as a professional designation, it should not automatically be considered as clearly descriptive.

[182] In order for an acronym to be clearly descriptive, it must be immediately identifiable what the acronym stands for [see *College of Dietitians of Alberta v 3393291 Canada Inc (cob Canadian School of Natural Nutrition)*, 2015 FC 449].

[183] Given that the Mark is neither a professional designation nor a certification mark, I must determine whether the Mark is clearly descriptive or deceptively misdescriptive of the Goods and Services within the meaning of section 12(1)(b) of the Act by applying the principles outlined above.

[184] Firstly, I do not consider the Mark to clearly describe or deceptively misdescribe books, brochures, booklets and other type of publications in the field of accountancy.

[185] The Opponent points out that the services are “association services namely, promoting the interests of accountants...” and “association services...indicating membership in an association of accountants”. Ms. Thomas stated in her affidavit that the Applicant is an American institute comprised of certified public accountants. She describes the Applicant as “an association that represents the Certified Public Accounting profession in the United States” [see para. 4 of her affidavit]. The Opponent stresses the fact that AICPA stands for

“American Institute of Certified Public Accountants”. According to the Opponent the meaning of the acronym AICPA is clear to a person encountering it: an association or institute that provides goods and services for or on behalf of certified public accountants in America [see para.53 of the Warner Affidavit].

[186] I give little weight to Mr. Warner’s allegation. He is a representative of the Opponent and it is his own opinion. He is not an expert in the field of trademark law. Moreover, because of his expertise in accountancy and his knowledge of the existence of the Applicant and other provincial, national and international associations of accountants, I do not consider him as the typical Canadian consumer.

[187] 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), 42CPR (3d) 57 (TMOB).

[188] 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.

[189] I do not think the citation above supports the Applicant’s argument. 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 appropriate by one trader. Consequently, 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.

[190] As for the Registrar’s decision in *Kraft General Foods Canada Inc* it simply refer to the *Molson Cos* judgement by reproducing the above extract where the Court quoted Lord Macnaghten in *Standard Ideal Co*. Nowhere in his decision the Registrar states or implies that only common words with only one meaning can be considered as clearly descriptive within the meaning of section 12(1)(b). In any event, the Mark is not a common English word but an acronym.

[191] In its written argument, the Applicant refers to approved applications or registrations for trademarks that are acronyms for the owner’s name and used in association with membership or association services or related types of services offered to their membership [see para. 102 of the Applicant’s written argument]. However, those citations have not been put into evidence in the record. If the Applicant intended to rely on those citations in its written argument or at the hearing, it had to introduce those citations as evidence in the record. I shall ignore them.

[192] The test I have to apply is the following: would a casual consumer of the Goods and Services in Canada think, at the filing date of the application, on a first impression basis, that the Mark, when associated with them, clearly describes the character or quality of those Goods and Services. I do not think so.

[193] I agree with the Applicant that the casual consumer would not be able to identify exactly what the acronym stands for or what its meaning is. The meaning of the acronym AICPA is not self-evident or clear. Some mental exercise is required in order to try to reach a meaning. Other than Mr. Warner’s statement supporting the Opponent’s position that the Mark is clearly descriptive, I have no evidence to that effect. Such evidence could have taken the form of survey evidence.

[194] If indeed a survey would have supported the Opponent’s contention that the acronym AICPA clearly identifies the Applicant’s name at length in the mind of Canadian consumers, then the question to be asked would have been whether such result was caused by the

extensive use of the Mark in Canada so as to have become distinctive at the filing date of the application such that the Applicant could have benefit from the provisions of section 12(2) of the Act. I do not have to determine that issue as the Opponent has not provided sufficient evidence that Canadian consumers would clearly identify the acronym AICPA to the Applicant when it is used in association with the Goods and Services.

[195] The last issue to be decided is the presence of a design element. Can this design render the Mark registrable? There are two cases 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.]

[196] In *Best Western*, Gibson J. made reference to his colleague Russel J. judgment in *Fiesta* 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]

[197] 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 word forming the Mark, i.e. "AICPA". I already determined that AICPA is not clearly descriptive of the Goods and Services.

[198] For all these reasons, I conclude that the Mark is not clearly descriptive or deceptively misdescriptive of the Goods and Services within the meaning of section 12(1)(b) of the Act. Consequently, I dismiss this ground of opposition.

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

[199] For ease of reference, I reproduce the ground of opposition pleaded:

The alleged mark is not distinctive of the Applicant in that, as of the alleged date of first use, the date of filing the Application and 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 **CPA Official Marks** for which public notice was given under s.9(1)(n)(iii) on their respective dates of publication as set out above in Paragraph 2(b) of this Statement of Opposition;
- the alleged mark does not distinguish nor is it adapted to distinguish the wares and 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 trade-mark **CPA**, which was previously used and/or made known in Canada;
- the alleged mark does not distinguish nor is it adapted to distinguish the wares and services of the Applicant from the services of the Opponent including providing accounting services and promoting and maintaining high standards in the accounting profession, performed and advertised in Canada by the Opponent and/or their licensees, in association with the trade-mark **ACA**, which was previously used and/or made known in Canada; and
- 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 wares and services are offered by or related to an **American Institute of Certified Public Accountants** or AICPA. The term AICPA in the alleged mark is an acronym for American Institute of Certified Public Accountants.

[200] The first and last prongs of this ground of opposition have already been dealt with previously (See sections XV and XVI above).

[201] I make mine the following propositions made by my colleague Natalie de Paulsen in *Homeserve plc v Martino Contractors Ltd* 2015 TMOB 119 at para 27:

27 The following propositions summarize the relevant jurisprudence on distinctiveness [*Bojangles' International LLC v. Bojangles Café Ltd.* (2006), 48 C.P.R. (4th) 427 (F.C.) at paras 33-34].

- The evidential burden lies on the party claiming that the reputation of its mark prevents the other party's mark from being distinctive;
- However, a burden remains on the applicant for the registration of the trademark to prove that its mark is distinctive;
- A mark should be known in Canada to some extent at least to negate another mark's distinctiveness and its reputation in Canada should be substantial, significant or sufficient;
- Alternatively, a mark could negate another mark's distinctiveness if it is well known in a specific area of Canada;

[202] Accordingly, in order to succeed under the second and third prong, the Opponent had to establish that its trademarks CPA and ACA, as of the filing date of the statement of opposition (April 22, 2014), had become sufficiently known in Canada to negate the distinctiveness of the Applicant's Mark or well known in a specific area of Canada.

[203] 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 ACA, let alone before April 22, 2014.

[204] As outlined above, there is some evidence of advertisements and promotion of the new designation CPA by the Opponent [see paragraph 48 above]. Such evidence falls short to establish that the Opponent's its trademark or designation CPA had acquired a substantial, significant or sufficient reputation in Canada or was well known in Ontario as of the date of filing of the statement of opposition (April 22, 2014), such that it would negate the distinctiveness of the Mark. Mr. Warner did not provide any information on the extent of these promotional campaigns (number of copies, area of distribution, length of time, etc...). Therefore, the Opponent has not met its initial burden of proof.

[205] Consequently, this ground of opposition is also dismissed.

XVIII DISPOSITION

[206] Pursuant to the authority delegated to me under section 63(3) of the Act, I reject the opposition pursuant to section 38(12) of the Act. Given that the Applicant has abandoned its application for certain goods and services, the application is allowed for the following goods and services:

Goods: Books in the field of accountancy; publications, namely, brochures, books and publications, namely, brochures and booklets in the field of accountancy ; publications, namely, books, primers, namely, audit and accounting guides, audit risk alert newsletters, checklists, practice aids, namely, business forms, worksheets and commentary, reference books, booklets, written articles and presentations, namely, magazine articles, journal articles, white papers (the Goods); and

Services (1): Association services, namely, promoting the interests of accountants; and providing information and advice in the field of accountancy;

(2) Indicating membership in an association of accountants.

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,

- contrary to section 30(a), at the date of filing the Application and at all relevant times, the Application does not contain a statement in ordinary commercial terms of the specific services in association with which the mark is alleged to have been used and registered in the US in that,
 - the services "association services, namely, promoting the interests of accountants; and providing information and advice in the field of accountancy" are not real services provided to the public because they are simply to make the public aware of the services provided by the Applicant's own members. Alternatively, if these are real services provided to the public, they are not described in ordinary commercial terms because they do not specify the means or manner by which these services are provided;
 - the services "Indicating membership in an association of accountants" are not real services provided to the public because they are simply referring to a function of the alleged mark, that is, to indicate membership in an association of accountants, and not to any real services provided by the Applicant. Alternatively, if the alleged mark is used by the Applicant's members to indicate their membership in the Applicant's association when they provide their own services, then those services of the Applicant's members should be described in ordinary commercial terms, in association with a certification mark, and not an ordinary trade-mark.
- contrary to section 30(d), at the date of filing the Application and at all relevant times, the Applicant never used, filed or registered the alleged mark in the US in association with the wares and services described in the Application. In particular, contrary to section 30(d), at the date of filing the Application and at all relevant times, the Applicant never filed or registered the alleged mark in the US under registration no. 3,979,583 in association with "educational software containing topics of instruction in the field of accountancy" and "web seminars containing multimedia presentations with information in the fields of accountancy, accounting, business and finance" as described in the Application.

Alternatively, if, as of the date of filing the Application and at all relevant times, the Applicant did use, file or register the alleged mark in the US, any such use, application or registration in the US under registration no. 3,987,198 in association with the services "Indicating membership in an association of accountants" as described in the Application, was and is for a "collective membership mark" or "certification mark", and not an ordinary trade- mark.

- contrary to section 30(f), as of the date of filing the Application and at all relevant times, the Application does not contain the date of first use of the alleged mark by the Applicant's members to indicate their membership in the Applicant's association of accountants, particulars of the defined standard that said use of the alleged mark by the Applicant's members to indicate their membership in the Applicant's association of accountants is intended to indicate, and a statement that the Applicant is not engaged in the performance of services provided by the Applicant's members in association with which the certification mark is used.
- contrary to section 30(i), the Applicant cannot have been satisfied that, as of the date of filing the Application and at all relevant times, it was entitled to use the alleged mark in Canada in association with the wares and services described in the Application because the Applicant knew, or ought to have known that, as of the date of filing the Application and at all relevant times, the alleged mark for use in association with the wares and services 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 marks **CPA** for which public notice was given under s.9(1)(n)(iii) on December 29, 2010 under No. 920689 and **ACA** for which public notice was given under s.9(1)(n)(iii) on April 29, 2009 under No. 916583;
 - confusing with the trade-mark **CPA**, previously used and/or made known in Canada by the Opponent's predecessor in title, namely 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 date of filing the Application;
 - confusing with the trade-mark **ACA**, previously used and/or made known in Canada by the Opponent and/or its licensees in association with providing accounting services and promoting and









maintaining high standards in the accounting profession, prior to the Applicant's date of filing the Application;

- 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 wares and services are offered by or related to an American Institute of Certified Public Accountants or AICPA. The term AICPA in the alleged mark is an acronym for American Institute of Certified Public Accountants;
- a certification mark which cannot be used by the Applicant in the performance of services provided by the Applicant's members who use the alleged mark to indicate their membership in the Applicant's association of accountants; and
- a mark the use of which was or is prohibited by Ontario's *The Association of Accountants and Auditors Act*, S.O. 1926 c. 124, as amended by *The Certified Public Accountants Act*, S.O. 1936 c. 68, by Ontario's *Chartered Professional Accountants of Ontario Act, 2017*, S.O. 2017, c. 8, Sch. 3, and by Quebec's *Chartered Professional Accountants Act*, RSQ, c C-48 and *Professional Code*, RSO, c C-26.

(b) Paragraph 38(2) (b)

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

- contrary to section 12(1)(b), as of the date of filing the Application and at all relevant times, the alleged mark for use in association with the wares and services described in the Application, 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 wares and services are offered by or related to an American Institute of Certified Public Accountants or AICPA. The term AICPA in the alleged mark is an acronym for American Institute of Certified Public Accountants; and
- contrary to section 12(1)(e), as of the date of filing the Application and 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** for which public notice was given under s.9(1)(n)(iii) on October 9, 2013 under No. 922430;
- **ACA** for which public notice was given under s.9(1)(n)(iii) on April 29, 2009 under No. 916583;
-  **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;
-  **CPA** (colour) for which public notice was given under s.9(1)(n)(iii) on October 23, 2013 under No. 922445;
-  **CPA** (black & white) for which public notice was given under s.9(1)(n)(iii) on October 9, 2013 under No. 922431;
-  **CPA** (colour) for which public notice was given under s.9(1)(n)(iii) on November 6, 2013 under No. 922433;
-  **CPA** (black and white) for which public notice was given under s.9(1)(n)(iii) on October 9, 2013 under No. 922446;
-  **CPA** (colour) for which public notice was given under s.9(1)(n)(iii) on October 23, 2013 under No. 922447;
- **CPA SELECT** for which public notice was given under s.9(1)(n)(iii) on March 12, 2014 under No. 922712; and
- **CPA SELECT PLANS** for which public notice was given under s.9(1)(n)(iii) on March 12, 2014 under No. 922711 (collectively referred herein as "**CPA Official Marks**").

(c) Paragraph 38(2)(c)

The Applicant is not the person entitled to registration of the alleged mark in that, contrary to section 16(2)(a), as of the date of filing the Application and at all relevant times, it was and is confusing with

- the trade-mark **CPA**, previously used and/or made known in Canada by the Opponent's predecessor in title, namely the CPAAO, the Opponent and/or their licensees in association with providing accounting services and promoting and maintaining high standards in the accounting profession; and

- the trade-mark **ACA**, previously used and/or made known in Canada by the Opponent and/or its licensees in association with providing accounting services and promoting and maintaining high standards in the accounting profession.

The Opponent and/or the Opponent's predecessor in title, namely CPAAO, have not abandoned their rights to the trade-marks CPA and/or ACA in Canada.

(d) Paragraph 38(2)(d)

The alleged mark is not distinctive of the Applicant in that, as of the date of filing the Application and 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 **CPA Official Marks** for which public notice was given under s.9(1)(n)(iii) on their respective dates of publication as set out above in Paragraph 2(b) of this Statement of Opposition;
- the alleged mark does not distinguish nor is it adapted to distinguish the wares and 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 trade-mark **CPA**, which was previously used and/or made known in Canada;
- the alleged mark does not distinguish nor is it adapted to distinguish the wares and services of the Applicant from the services of the Opponent including providing accounting services and promoting and maintaining high standards in the accounting profession, performed and advertised in Canada by the Opponent and/or their licensees, in association with the trade-mark **ACA**, which was previously used and/or made known in Canada; and
- 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 wares and services are offered by or related to an American Institute of Certified Public Accountants or

AICPA. The term AICPA in the alleged mark is an acronym for American Institute of Certified Public Accountants.

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(1)(a), 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

APPEARANCES

Mr. Gervas W. Wall

FOR THE OPPONENT

Mr. Henry Lue and Mr. Thomas Kurys

FOR THE APPLICANT

AGENT(S) OF RECORD

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