



LE REGISTRAIRE DES MARQUES DE COMMERCE
THE REGISTRAR OF TRADEMARKS

Citation: 2019 TMOB 85

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

1,525,025 for AMERICAN

Application

**INSTITUTE OF CERTIFIED PUBLIC
ACCOUNTANTS**

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I THE RECORD

[1] On April 26, 2011 American Institute of Certified Public Accountants (hereinafter referred to as the Applicant or the AICPA) filed the application bearing serial No. 1,525,025 to register the trademark AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS (the Mark).

[2] This application covers the following services:

- (1) Association services namely, promoting the interests of accountants and furnishing information and advice in the field of accountancy; Association services namely, providing confirmation of membership in an association of certified public accountants.
- (2) Indicating membership in applicant association.

The application is based on use in Canada since at least as early as 1981 on services (1) and use in United States of America (US) on services (2); and registered in or for the US on January 23, 1962 under No. 0726823 on services (2).

[3] The application was advertised on April 24, 2013 in the *Trademarks Journal* for the purposes of opposition.

[4] On June 5, 2013 the Chartered Professional Accountants of Ontario (hereinafter referred to as the Opponent or CPAO) filed a statement of opposition which was forwarded to the Applicant by the Registrar on June 18, 2013. The grounds of opposition pleaded in its amended statement of opposition are based on sections 2 (distinctiveness), 12(1)(b), (d) and (e) (registrability); 16(1) (a) and (2)(a) (entitlement); 30(a), (b), (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.

[5] Given that the grounds of opposition pleaded raised uncommon issues, they are reproduced at Annex A to this decision.

[6] The Applicant filed a counter statement on October 16, 2013 denying each ground of opposition pleaded.

[7] The Opponent filed, as its evidence, the affidavit of Thomas E. Warner, sworn on May 16, 2014 (the Warner Affidavit).

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

[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 refuse the Applicant's application.

II PRELIMINARY REMARKS

[12] This is one application of a group of 13 applications against which a total of 20 oppositions were filed. For the majority of these oppositions, CPAO and 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, the grounds of opposition raised are worded

differently. Moreover, it did not file any written argument nor was present at the hearing. Therefore, its oppositions shall be dealt with in separate decisions.

[29] ICAO, CGAO and CMAO are provincial affiliates of related national bodies, namely: the Canadian Institute of Chartered Accountants (CICA), the Certified General Accountants Association of Canada (CGA Canada) and the Society of Management Accountants of Canada (CMA Canada). Mr. Warner explains that these three national bodies are now unified and operate as CPA Canada. CPA Canada was created in January 2013.

[30] Mr. Warner explains that ICAO is an accounting body in the province of Ontario incorporated in 1883 as detailed hereinafter. 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 which include CHARTERED ACCOUNTANT, CERTIFIED PUBLIC ACCOUNTANT and CHARTERED PROFESSIONAL ACCOUNTANT.

III.1.a Use of CERTIFIED PUBLIC ACCOUNTANT in Ontario

[32] Mr. Warner states that the CERTIFIED PUBLIC ACCOUNTANT designation was first used in Ontario in 1936 by members of the Certified Public Accountants Association of Ontario (CPAAO). CPAAO is an association involved in the regulation of the accounting profession in Ontario [see the legislative historical background at para.18 of Mr. Warner’s affidavit and Exhibit 4 of his affidavit for copies of pertinent legislation]. CPAAO still exists today. Mr. Warner attached as Exhibit 5 the Minutes of CPAAO’s last Annual General Meeting (as of the date of execution of his affidavit) held on June 26, 2013.

[33] Mr. Warner explains that the *Certified Public Accountant Act, 1936* granted members of CPAAO the exclusive statutory right to use the CERTIFIED PUBLIC ACCOUNTANT designation in Ontario since 1936. This right was repeated in a regulation passed by CPAAO in 2009, a copy of which is attached as Exhibit 6. Section 12(1) of the *Certified Public Accountants Act* specifies an interdiction for non-members to use CERTIFIED PUBLIC ACCOUNTANT or the initials CPA.

[34] Mr. Warner states that in 1978 all members of ICAO were also granted the right to use the CERTIFIED PUBLIC ACCOUNTANT designation in Ontario because in 1978, CPAAO and ICAO agreed to recognize each other's members. So, since 1978, in order to use the CERTIFIED PUBLIC ACCOUNTANT designation in Ontario, one needs to be a member of the ICAO or CPAAO [see Exhibit 7 to Mr. Warner's affidavit for a printout published on ICAO's website dated September 28, 2010]. He states that today CPAAO's administration has effectively fallen on ICAO.

[35] Mr. Warner affirms that CPAAO is no longer actively involved in the regulation of the accounting profession in Ontario. ICAO has effectively succeeded CPAAO in that regulatory role and in overseeing the use of the CERTIFIED PUBLIC ACCOUNTANT designation by members in Ontario.

[36] Mr. Warner affirms that, to ensure only authorized members are permitted to use the CERTIFIED PUBLIC ACCOUNTANT designation in Ontario, ICAO sought publication of CERTIFIED PUBLIC ACCOUNTANT as an official mark on March 30, 2011 and attached as Exhibit 9 to his affidavit, is a certified copy of this official mark.

III.1.b Use of CHARTERED ACCOUNTANT in Ontario

[37] Mr. Warner explains that in Ontario the use of the designation CHARTERED ACCOUNTANT is regulated by ICAO. ICAO was incorporated in 1883 under the name Institute of Chartered Accountants of Ontario by the *Accountants of Ontario Act, 1883*. Such Act gave ICAO the powers to establish membership requirements, to discipline its members for professional misconduct and to grant its members the right to use the "Fellow of the Chartered Accountants" designation.

[38] Mr. Warner further states that in 1910, the exclusive right to use the CHARTERED ACCOUNTANT designation in Ontario by ICAO's members only was introduced by the *CA Act, 1910* and this right continues today pursuant to the *CA Act, 2010* [see section 27 reproduced at paragraph 29 of Mr. Warner's affidavit].

III.1.b.i Certification Services

[39] Mr. Warner states that ICAO has a certification program for the use of its CHARTERED ACCOUNTANT designation in Ontario to ensure that only skilled and knowledgeable individuals are permitted to use the CHARTERED ACCOUNTANT designation in providing accounting services in Ontario. To be granted the CHARTERED ACCOUNTANT designation, an individual must meet certain qualification standards. They are listed in Exhibit 10 to Mr. Warner's affidavit.

[40] Mr. Warner further states that all members who are granted the right to use the CHARTERED ACCOUNTANT designation must comply with practice standards established by ICAO. He attached as Exhibit 11 the pertinent regulations that set out those practice standards.

[41] Mr. Warner affirms that, to ensure only authorized members are permitted to use the CHARTERED ACCOUNTANT designation in Ontario, ICAO sought publication of CHARTERED ACCOUNTANT as an official mark on April 29, 2009 and attached as Exhibit 12 to his affidavit, is a certified copy of this official mark.

III.1.b.ii Association Services

[42] Mr. Warner states that ICAO promotes and informs the public about itself, its members and the CHARTERED ACCOUNTANT designation through various means, including print and online publications, sponsorship activities, conferences and other events. He provides the following examples to illustrate those activities:

- For over 40 years, ICAO has organized across Ontario "Free Chartered Accountant Tax Clinics" to assist low-income individuals with the preparation of their income tax returns. He attached as Exhibit 13 printouts from the Opponent's website and from the *Toronto Star* website, which describe these clinics;

- For over 30 years, ICAO has published a quarterly magazine called “*CheckMark*” which includes articles about ICAO, its members and the CHARTERED ACCOUNTANT designation. He attached as Exhibit 14 some sample articles from *CheckMark* magazine;
- ICAO regularly publishes media releases on behalf of its members who hold the CHARTERED ACCOUNTANT designation to provide advice to the public on finance and accountancy. He attached as Exhibit 15 printouts of media releases that are available on the Opponent’s website;
- ICAO sponsors various television programs and charities. He attached as Exhibits 16 and 17 information on examples on such sponsorship;
- ICAO organizes and conducts numerous competitions and conferences, directed at high school and university students in Ontario who are considering obtaining the CHARTERED ACCOUNTANT designation. He attached as Exhibits 18 to 22 documentation about some of these competitions and conferences.

III.1.c Use of CHARTERED PROFESSIONAL ACCOUNTANT in Ontario

[43] Mr. Warner states that in Ontario the use of the CHARTERED PROFESSIONAL ACCOUNTANT designation is regulated by ICAO. In fact, the *CA Act, 2010* gives ICAO the right to regulate its members’ use of accounting designation.

[44] Mr. Warner explains that historically CHARTERED ACCOUNTANT has been the core or primary designation for ICAO members in Ontario. However, in 2012, ICAO decided that it would also make CHARTERED PROFESSIONAL ACCOUNTANT a core or primary designation for its members.

[45] Mr. Warner states that ICAO amended accordingly its bylaws and regulations on October 19, 2012 (see Exhibit 23 to his affidavit).

[46] Mr. Warner adds that in 2013 ICAO and CMAO agreed that all members of CMAO would become members of ICAO starting April 1, 2014 and would be permitted to use the CHARTERED PROFESSIONAL ACCOUNTANT designation.

III.1.c.i Certification Services

[47] Mr. Warner states that ICAO has rigorous certification requirements for use of its CHARTERED PROFESSIONAL ACCOUNTANT designation in Ontario, to ensure that

only skilled and knowledgeable individuals are permitted to use the CHARTERED PROFESSIONAL ACCOUNTANT designation in providing accounting services in Ontario. There are various ways that an individual can become a member of ICAO and be granted the CHARTERED PROFESSIONAL ACCOUNTANT designation.

[48] Mr. Warner affirms that ICAO has adopted new qualification standards for the CHARTERED PROFESSIONAL ACCOUNTANT designation called the CPA Certification Program. A student can obtain the CPA designation by satisfying the requirements of this program. [See Exhibit 24 for various documents setting out the qualification standards for the new CPA Certification Program]. The qualification standards contain education, examination and experience requirements.

[49] Mr. Warner states that, as of April 1, 2014 all members of CMAO have become members of ICAO and have been granted the CHARTERED PROFESSIONAL ACCOUNTANT designation by ICAO.

[50] Mr. Warner adds that there are reciprocity agreements between ICAO and other accounting bodies outside Canada. An individual may apply to become a member of ICAO based on his or her membership in a reciprocal accounting body. ICAO grants the CHARTERED PROFESSIONAL ACCOUNTANT designation to applicant candidates who meet the qualification standards for membership based on membership in an accounting body outside of Canada. [See Exhibit 26 to Mr. Warner's affidavit for IOCA's Regulation 6-2 which sets out the qualification standards for applicants who apply for membership based on their membership in another accounting body outside of Canada].

[51] Mr. Warner states that all members who are granted the right to use the CHARTERED PROFESSIONAL ACCOUNTANT designation in Ontario must comply with practice standards established by ICAO. They include standards related to professional conduct, continuing professional development, practice structure, membership renewal and the use of designations.

[52] Mr. Warner adds that ICAO enforces its practice standards through a mandatory practice inspection program and through a complaint investigation process [see Exhibit 11 to his affidavit for the applicable Regulations].

[53] Mr. Warner affirms that, to ensure that only authorized members are permitted to use the CHARTERED PROFESSIONAL ACCOUNTANT designation, ICAO has sought publication of such designation as an official mark in Canada, published on August 24, 2011 [see Exhibit 27 to his affidavit for a copy of this official mark and Exhibit 28 for official mark CHARTERED PROFESSIONAL ACCOUNTANTS published on November 22, 2013].

III.1.c.ii Association Services

[54] Mr. Warner states that since October 2012 ICAO has launched a campaign to inform its members and the public about the new CHARTERED PROFESSIONAL ACCOUNTANT core designation such as:

- 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 29]. No information is provided on its circulation figures;
- Circulation of letters to members by emails and posted on ICAO's website, a sample of which dated November 8, 2012 is attached as Exhibit 30 together with other letters;
- Distribution of guidelines to members on how to use the CHARTERED PROFESSIONAL ACCOUNTANT core designation, a copy of which are attached as Exhibit 31 to his affidavit;
- Provision of information on its website in a special section called "CPA Ontario: Securing our Future". Printouts from the Opponent's website are attached as Exhibit 32. No information is provided on the number of Canadian visitors who viewed this section;
- Ready-to-use complementary articles on its website on behalf of its members who hold the CHARTERED PROFESSIONAL ACCOUNTANT designation to provide advice to the public on finance and accounting issues. He attached as part of Exhibit 33 an article made available on March 8, 2013 titled "Tax Tips". No information is provided on the number of Canadian visitors who viewed that page;
- a website at www.guidetorulingtheworld.ca which is dedicated to promoting the CHARTERED PROFESSIONAL ACCOUNTANT designation to high school

students and university students on how to become a CHARTERED PROFESSIONAL ACCOUNTANT professional, on events and contests for students interested in obtaining the CHARTERED PROFESSIONAL ACCOUNTANT designation. No information is provided on the date the website was created and the number of Canadian visitors since then;

- Distribution of promotional merchandise such as golf balls, t-shirts, bags and mugs to its members which display the mark CHARTERED PROFESSIONAL ACCOUNTANTS and attached as Exhibit 34 are photographs of sample promotional merchandise. There is no information on the extent of their distribution and since when;
- Display of the mark CHARTERED PROFESSIONAL ACCOUNTANT on office signage and vehicles and attached as Exhibit 35 are photographs of them. There is no information as to since when these were used.

III.1.d Use of CERTIFIED MANAGEMENT ACCOUNTANT in Ontario

[55] Mr. Warner states that there are three accounting bodies in Ontario: ICAO, CGAO and CMAO. Each accounting body has its own core designation for its members. CMAO's core designation for its members is CERTIFIED MANAGEMENT ACCOUNTANT.

[56] Mr. Warner affirms that CMAO was incorporated in 1941 under the name Institute of Society of Industrial and Cost Accountants of Ontario (SICAO) [see Exhibit 36 to his affidavit for a copy of the *SICAO Act, 1941*]. In 1981, CMAO's name was changed to The Society of Management Accountants of Ontario (SMAO) [see Exhibit 37 to his affidavit for a copy of the *SMAO Act, 1981*].

[57] Mr. Warner affirms that one of the amendments made in the *SMAO Act, 1981* was the enactment of a new provision which gave CMAO the exclusive right to use the CERTIFIED MANAGEMENT ACCOUNTANT designation in Ontario. Such exclusive right continues today pursuant to the *Certified Management Accountants Act, 2010*. It also changed CMAO's name to Certified Management Accountants of Ontario [see Exhibit 38 to his affidavit for a copy of the *CMA Act, 2010*].

[58] In paragraph 71 of his affidavit, Mr. Warner reproduces section 26 of the *CMA Act, 2010* which stipulates, amongst other, that only a member of CMAO can use the designation CERTIFIED MANAGEMENT ACCOUNTANT, or the initials CMA or C.M.A.

[59] Mr. Warner states that, since 1981, CMAO has had the statutory right to grant in Ontario the CERTIFIED MANAGEMENT ACCOUNTANT designation to all of its members that are in good standing.

[60] Mr. Warner adds that, like ICAO, CMAO has a certification program for the use of CHARTERED MANAGEMENT ACCOUNTANT designation in Ontario to ensure that only skilled and knowledgeable individuals are permitted to use the CHARTERED MANAGEMENT ACCOUNTANT designation in Ontario. The certification program includes both qualification and practice standards. He refers to Exhibit 25 for the documentation setting out the qualification standards for use of the CHARTERED MANAGEMENT ACCOUNTANT designation in Ontario.

III.2 Unification of ICAO and CMAO

[61] Mr. Warner explains that, since as early as 2011, the accounting bodies in Ontario including ICAO and CMAO have been in discussions to unify the accounting profession and to adopt a common designation. During those unification discussions, it was contemplated that the common designation would be CHARTERED PROFESSIONAL ACCOUNTANT.

[62] Mr. Warner states that in May 2013, ICAO and CMAO entered into a Memorandum of Understanding to commence formal unification discussions [see a copy of a letter filed as Exhibit 39 to his affidavit sent to ICAO's members and posted on ICAO's website which summarizes the Memorandum of Understanding]. Pursuant to the Memorandum of Understanding the parties developed a unification proposal [see copy filed as Exhibit 40 to his affidavit].

[63] Mr. Warner adds that in June 2013, members of ICAO and CMAO voted in favour of unification [see Exhibit 41 to his affidavit which is a copy of a letter sent to ICAO's members and posted on ICAO's website]. Then, in April 2014, ICAO and CMAO signed a unification agreement. All members of CMAO became members of ICAO on April 1, 2014.

[64] Mr. Warner affirms that ICAO expects that once unification is finalized through new legislation, ICAO and CMAO will operate as a single successor statutory entity. It will oversee the use of the various designations by its members including CERTIFIED PUBLIC

ACCOUNTANT, CHARTERED PROFESSIONAL ACCOUNTANT, CHARTERED ACCOUNTANT and CERTIFIED MANAGEMENT ACCOUNTANT.

[65] Mr. Warner adds that there have been similar unification discussions among respective accounting bodies in other provinces and territories as well as with national accounting bodies in Canada. In January 2013, CPA Canada was created by CICA and CMA Canada to support provincial accounting bodies that have unified or will unify under the common designation CHARTERED PROFESSIONAL ACCOUNTANT. Currently, ICAO and OCPAQ are members of CPA Canada.

[66] According to Mr. Warner, CPA Canada has run an advertising campaign across Canada to promote the CHARTERED PROFESSIONAL ACCOUNTANT designation. This advertising campaign includes televisions advertisements, newspaper advertisements, billboard advertisements and online advertisements at *www.cpapro.ca* and he attached as Exhibit 42 a printout of a news release from CPA Canada that describes the advertising campaign. Its content constitutes inadmissible hearsay evidence as it comes from a third party.

[67] Mr. Warner affirms that CPA Canada is the current owner of the certification mark CERTIFIED MANAGEMENT ACCOUNTANT in Canada. It was originally registered in Canada by CMA Canada who licensed that mark to its provincial affiliates, including CMAO [see Exhibit 43 to his affidavit for a copy of this certification mark].

III.3 Summary of Some of the Designations in Force in Ontario by 2012

[68] 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.

III.4 AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANT

III.4.a Mr. Warner’s perspective

[69] Mr. Warner is concerned that the Mark when used in association with the Services clearly indicates that those services are provided by an association or institute called American Institute of Certified Public Accountants. For him, the meaning of American Institute of Certified Public Accountants is an association or institute that provides services for or on behalf of Certified Public Accountants in the United States of America.

[70] From the description of the Services, Mr. Warner alleges that the Mark refers to services provided by an association for or on behalf of Certified Public Accountants. Therefore, when he sees the Mark being used with services that are provided by an association for or on behalf of accountants, he immediately thinks that those services must be provided by the association of the same name.

[71] Mr. Warner further alleges that the Applicant could not have used the Mark in Canada since 1981 for services associated with Certified Public Accountants as alleged in the application because any such use would have violated the *CPA Act 1926*, as amended by the *CPA Act, 1936*.

[72] Mr. Warner notes that the application was filed on the basis of use and registration in the US. He reviewed a copy of US registration No. 0726823 attached as Exhibit 44 to his affidavit and notes that it is for a «collective membership mark».

[73] Finally Mr. Warner is also concerned that the Applicant has applied to register a mark that includes ICAO’s mark CERTIFIED PUBLIC ACCOUNTANT and is similar to marks CHARTERED ACCOUNTANT, CHARTERED PROFESSIONAL

ACCOUNTANT, CHARTERED PROFESSIONAL ACCOUNTANTS and CERTIFIED MANAGEMENT ACCOUNTANT.

III.4.b Ms. Thomas' perspective

III.4.b.i Overview and History

[74] 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.

[75] 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.

[76] 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.

[77] 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.

[78] Ms. Thomas alleges that, as of October 2015, the AICPA had 1883 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 was 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 US 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.

[79] Ms. Thomas explains that, since February 2012, members of the AICPA have been able to obtain a personalized CPA.com email address. As of October 2015, 30 Canadians had CPA .com email addresses.

[80] 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.4.b ii The US Certified Public Accountant Designation

[81] 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.

[82] Ms. Thomas states that the US CPA designation is different than the new Canadian 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 attached as Exhibit D exemplary profiles from LinkedIn website in January 2013 showing individuals that worked and/or resided in Canada at that time with the US CPA designation.

[83] 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.

[84] 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].

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

III.5 MUTUAL RECOGNITION AGREEMENTS AND OTHER COLLABORATIONS

III.5.a Mutual Recognition Agreements

[87] 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 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.

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

III.5.b Other Collaboration with CICA and CPA Canada

[89] 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.

[90] 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.

[91] 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.

[92] 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.

[93] 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].

[94] 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.

[95] 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.

III.5.c Collaborations with Certified Management Accountants of Canada and CIMA

[96] 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).

[97] 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.

[98] 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.

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

III.6 USE of AICPA, AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS and AMERICAN INSTITUTE of CPAs

[100] Ms. Thomas states that the AICPA uses several versions of its name as trade-marks in Canada and around the world namely, AICPA, AMERICAN INSTITUTE OF

CERTIFIED PUBLIC ACCOUNTANTS, and AMERICAN INSTITUTE OF CPAs. The AICPA does not itself use these trade-marks as accounting designations. She is not aware of any instances of confusion related to AICPA's use in Canada of any of these marks.

III.6.a Membership Welcome Packages

[101] Ms. Thomas attached as Exhibit S 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 S1 and S2 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 S3, and membership certificate, Exhibit S4.

III.6.b Membership Dues Notices

[102] Ms. Thomas attached as Exhibit T 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.

III.6.c Membership Application Forms

[103] 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 U sample membership application forms.

III.6.d The Applicant's Website

[104] 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 V screenshots of archived versions of the website since April 1, 1997 retrieved from the WayBack Machine. She alleges that from January 1 2015 up to October 2015 there have

been more than 70,000 Canadian visits to the Applicant's website. In 2014, there were over 100,000 Canadian visits and in 2013 more than 80,000 Canadian visits.

III.6.e Journal of Accountancy

[105] 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.

[106] 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.

[107] Ms. Thomas attached as Exhibit W 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 X 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.

III.6.f Social Media

[108] 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 Y1 to Y4 respectively sample printouts of Twitter, Facebook, LinkedIn and Instagram accounts.

III.6.g AICPA Store

[109] 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 Z printouts from the Applicant's online store. I note that the Mark does not appear on any of the pages part of Exhibit Z, or at least it is not readable.

[110] Ms. Thomas alleges that since August 1, 2000 over 8000 unique Canadian customers purchased over 147,000 products from the Applicant's store, resulting in over 9 million US sales.

[111] 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 AA a bundle of representative emails sent by CPA.com to advertise and promote the Applicant's products.

III.6.h Conferences

[112] 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 BB1 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 on advertising and promotional material related to these conferences. Exhibit BB2 is a printout of a PowerPoint presentation used in January 2015 given in Las Vegas where 15 Canadians attended. Exhibit BB-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.

IV SIMILARITIES IN THE PARTIES' ACTIVITIES

[113] 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's members are accountants who are permitted to use the CHARTERED ACCOUNTANT designation in Ontario. The AICPA's members are accountants who are issued a Chartered Professional Accountant 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.

V FINAL OPENING REMARKS

[114] It is important to note that prior to 2012, the acronym CPA stood for "Certified Public Accountant" and not "Chartered Professional Accountant" in Ontario. 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, as trademarks, by CPAAO and/or ICAO members prior to the autumn 2012.

[115] I reiterate the fact that there is no evidence of use within the meaning of section 4(2) of the Act of any of the Canadian or Ontario designations described above prior to the filing date of the present application, except perhaps for CHARTERED ACCOUNTANT as explained later.

[116] 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 or about 2012.

[117] As described above, the accounting profession in Canada is regulated provincially. There are provincial and national associations. These associations 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.

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

VI LEGAL ONUS AND BURDEN OF PROOF

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

Labatt Ltd v Molson Companies Ltd (1990), 30 CPR (3d) 293 (FCTD) and *Wrangler Apparel Corp v The Timberland Company* (2005), 41 CPR (4th) 223 (FCTD)].

VII THE MATERIAL DATES

[120] 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 (April 26, 2011) [see *Delectable Publications Ltd v Famous Events Ltd* (1989), 24 CPR (3d) 274 (TMOB) regarding section 30(a); *Georgia-Pacific Corporation v Scott Paper Ltd* (1984), 3 CPR (3d) 469 at 475 (TMOB) regarding s. 30(b); *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 12(1)(d): the date of the Registrar's decision [see *Park Avenue Furniture Corp, op.cit.*];
- iv) ground of opposition based on sections 16(1)(a) and 16(2)(a): the claimed date of first use (December 31, 1981) [see *Khan v Turban Brand Products Ltd* (1984), 1 CPR 3d 388 (TMOB)] and the filing date of the application (April 26, 2011) respectively [see section 16(1) and 16(2) of the Act]; and
- v) ground of opposition based on lack of distinctiveness of the Mark: the filing date of the statement of opposition (June 5, 2013) [see *Metro-Goldwyn-Mayer Inc v Stargate Connections Inc* (2004), 34 CPR (4th) 317 (FCTD)].

[121] 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).

[122] 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.

[123] 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 (April 26, 2011).

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

[124] 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 (April 26, 2011, in our case). As for any other grounds of opposition raised by an opponent, it has the initial burden of proof.

[125] 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 services "indicating membership in applicant association". Alternatively, if, as of the date of filing the Application and at all relevant times, the Applicant did use or register the alleged mark in the US, any such use or registration in the US under registration no. 0726823 in association with the services "indicating membership in applicant association" as described in the Application, was and is for a "collective membership mark" or "certification mark", and not an ordinary trade-mark;

[126] 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].

[127] 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.

[128] 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.

[129] 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.

[130] 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.

[131] 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.

[132] 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.

[133] 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)

[134] Since the Mark itself is identical to the trademark covered by registration no. 0726823 in the US, this argument in support of a section 30(d) ground is dismissed.

[135] 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”.

[136] 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”.

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

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

[138] 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”.

[139] 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.

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

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

- contrary to section 30(a), as of 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 alleged mark is alleged to have been used in Canada, and used and registered in the US in that,
 - the services "association services, namely, promoting the interests of accountants and furnishing 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 "association services namely, providing confirmation of membership in an association of certified public accountants" are not real services provided to the public because they are simply referring to a function of the alleged mark, that is, to confirm membership in the Applicant's association of certified public 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;
 - the services "indicating membership in applicant association" 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 the Applicant's association, 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.

[141] The Opponent's argument in the first sub-paragraph 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 100-112 above].

[142] As for the alternative argument described in the first 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. 14 and his cross-examination at page 13].

[143] 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 50 of the Applicant's written argument, outlining this argument contains references to the register which have not been put into evidence in the record.

[144] With respect to the Opponent's argument that the services described in the second and third 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.

[145] Finally, as for the alternative argument described in the second and third subparagraphs of that ground of opposition, again, it is the same argument raised under the section 30(d) ground of opposition namely, the application should have been filed for the registration of a certification mark. I already disposed of that argument.

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

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

[147] As for any grounds of opposition raised by the Opponent, it has the initial burden of proof. It can rely on the Applicant's evidence, but in those situations, the Applicant's evidence must be clearly inconsistent with the Applicant's claims as set forth in its application [see *Ivy Lea Shirt Co v Muskoka Fine Watercraft & Supply Co* (1999), 2 CPR (4th) 562 (TMOB), at 565-6, affirmed (2001), 11 CPR (4th) 489 (FCTD)].

[148] The Opponent argues that the Applicant has not shown continuous use of the Mark in the normal course of trade in Canada from the claimed date of first use to the filing date of the application. Again, the Applicant did not have that initial burden. The Opponent goes at length in its written argument over the evidence filed by the Applicant to conclude that there is no evidence of use of the Mark in Canada as of the claimed date of first use. The Applicant was not required to provide such evidence. Ms. Thomas furnished examples of use of the Mark to substantiate her allegation that the Mark has been used in Canada. She was not responding to evidence of the Opponent establishing non-use of the Mark in Canada as of the claimed date of first use of the Mark.

[149] The Opponent has not filed any substantive evidence to support this ground of opposition. Mr. Warner does make a statement in his affidavit, that the Applicant could not have used the Mark in Canada in association with the Services as such use would have violated in Ontario the *CPAAO Act, 1936* which prohibited a person from "ta[king] or us[sing] the description "Certified Public Accountant" or the initials "C.P.A." or any name, title description implying that he is a member in good standing and registered as such."

[150] As it will appear from a reading of this decision, I am rejecting the argument that the use of the Mark is prohibited by the provisions of the *CPAAO Act, 1936* in my analysis of the ground of opposition based on section 30(i) of the Act in the next section of this decision.

[151] As an alternate argument, the Opponent argues that, if there is any evidence of use of the Mark in the Applicant's evidence, it would constitute use of "American Institute of Certified Public Accountants" as a trade name and not as a trademark. It refers to the Registrar's decision in *Illico Communication Inc (re)*, [2013] TMOB No 5030 (*Illico TMOB*), *aff'd Illico Communication Inc v Norton Rose SENCRL* [2015] FCJ No 162 (*Illico*).

[152] Both parties made reference to *Road Runner Trailer Manufacturing Ltd v Road Runner Trailer Co*, [1984] FCJ No 100 (FCTD). In *Road Runner* the Court cited with approval the Registrar's decision where the following criteria were identified to determine if a trade name can also be used as a trademark: the mark stands alone because the word stood alone; the mark was printed in a different and more striking type of print which emphasised the words of the mark in issue. Therefore it is possible to have a situation where a trade name can also be used as a trademark.

[153] In *Illico TMOB*, the conclusion was that the use of ILLICO Inc. (my underline) did not constitute use of the trademark ILLICO as it was use of the company's name instead. That situation is certainly distinguishable from ours.

[154] The Applicant's evidence is not contradicting the statement made in its application that it has used the Mark as early as 1978 in Canada. It may well be that the evidence described earlier, may not substantiate the date of first use claimed in the application, but the Applicant was under no obligation to do so as the Opponent did not file any evidence that would challenge such date of first use. I am satisfied that the Applicant's evidence does not create a contradiction with the date of first use of the Mark in Canada claimed in the application.

[155] There is another issue to dispose of under this ground of opposition. The Opponent asserts that even though there is evidence that the Applicant may have used the Mark, there

is no evidence that such use occurred in Canada. The Opponent relies on the case of *Unicast SA v South Asian Broadcasting Corp* 2014 FC 295 to support its contention that the evidence filed by the Applicant falls short from establishing use of the Mark in Canada.

[156] The situation in *Unicast* was totally different than ours. Firstly, it was an application before the Federal court to expunge a trademark registration pursuant to section 57 of the Act. One of the ground raised by Unicast SA was that the respondent was not entitled to the registration of the trademark RED FM at the claimed date of first use (December 21, 2005), because of the prior use (since July 1, 2005) of the trademark ROUGE FM by Unicast in Canada, an entity located in Switzerland.

[157] Therefore, Unicast SA had the initial burden to show use of its trademark ROUGE FM in Canada prior to the claimed date of first use of the trademark RED FM. In order to succeed, Unicast SA had to show not only its prior use in Canada but also its continuous use of its trademark. The central issue to be determined was whether there were broadcasting services provided by this applicant in Canada. The Court did a detailed analysis of the law of copyright in Canada to determine if there were broadcasting services provided by the applicant in Canada. It was in that context that the Court concluded that:

- If there were broadcasting services provided by the applicant within the meaning of the Broadcasting Act, they were not offered in Canada but in Switzerland;
- there was no solid proof that Canadians who visited the applicant's website listened to the applicant's broadcasting originating from Switzerland;
- that there was no way of knowing how many hits for the month of July 2005 actually came from Canada.

[158] In all, there was no solid proof that live Canadians had accessed the applicant's website between July and December 2005. It was in that context that the Court made a comment on the low numbers of hits on the applicant's website by Canadians. It was established that the number of hits recorded from Canadian IP addresses, which represented less than 0.21% of the total number of worldwide hits, did not necessarily equate to the number of visits by Canadians. More importantly, the applicant was not able to convince the Court that the number of extremely low monthly hits (less than 60 a month) resulted from visits on the website by human beings and not by bots.

[159] I do not think that we can extrapolate the conclusions drawn by the Federal court in *Unicast* to our present situation. We are not dealing with a special type of service as in *Unicast* (broadcasting services). The general principles of use of a trademark in association with services are applicable to our case.

[160] As for the number of “Canadian visits” (as opposed to “hits” in *Unicast*), Ms. Thomas provided in paragraph 61 of her affidavit, the number of Canadian visits to the Applicant’s website. Between to 2013 and up to the execution of her affidavit in 2015, the number of visits varied from 70,000 to more than 100,000 visits.

[161] In all, the evidence shows that there has been use of the Mark in association with the Services in Canada. The Mark has been used in print and on-line publications that promote the interest of the accounting profession [see Thomas Affidavit Exhibits W to Y].

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

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

[163] 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.

[164] I reproduce the ground of opposition pleaded:

contrary to section 30(i), the Applicant cannot have been satisfied that, as of the alleged date of first use, 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 services described in the Application because the Applicant knew, or ought to have known that, as of the alleged date of first use, the date of filing the Application and at all relevant times, the alleged mark for use in association with the 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
 - **CERTIFIED PUBLIC ACCOUNTANT**, for which public notice was given under s.9(1)(n)(iii) on March 30, 2011 under No. 920,688;
 - **CHARTERED PUBLIC ACCOUNTANT**, for which public notice was given under s.9(1)(n)(iii) on May 4, 2011 under No. 920,690;
 - **CHARTERED ACCOUNTANT**, for which public notice was given under s.9(1)(n)(iii) on April 29, 2009 under No. 916,584;
 - **CHARTERED PROFESSIONAL ACCOUNTANT**, for which public notice was given under s.9(1)(n)(iii) on August 24, 2011 under No. 921,244; and
 - **CHARTERED PROFESSIONAL ACCOUNTANTS**, for which public notice was given under s.9(1)(n)(iii) on October 9, 2013 under No. 922,429;
- confusing with the trade-marks **CERTIFIED PUBLIC ACCOUNTANT**; **CHARTERED PUBLIC ACCOUNTANT**; **CHARTERED ACCOUNTANT**; **CHARTERED PROFESSIONAL ACCOUNTANT**, and **CHARTERED PROFESSIONAL ACCOUNTANTS**, all previously used and/or made known in Canada by the Opponent, the Certified Public Accountants Association of Ontario (the "CPAAO") 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 alleged date of first use and the date of filing the Application; and
- confusing with the certification mark **CERTIFIED MANAGEMENT ACCOUNTANT**, previously used or made known in Canada and previously registered in Canada under registration no. TMA769,859 by Chartered Professional Accountants of Canada or its predecessor in title, The Society of Management Accountants of Canada (collectively referred hereinafter as "CMA Canada"), in association with identifying, measuring, accumulating, analyzing, preparing, interpreting and communicating information used by businesses to plan, evaluate and control appropriate use of resources; and preparing financial reports for shareholders, creditors, regulatory agencies and tax authorities, prior to the Applicant's alleged date of first use and the date of filing the Application;
- confusing with the trade-mark **CERTIFIED MANAGEMENT ACCOUNTANT**, previously used or made known in Canada by Certified Management Accountants of Ontario ("CMAO"), also previously known as The Society of Management Accountants of Ontario, and/or by CMA Canada in association with services including providing accounting services; identifying, measuring, accumulating, analyzing, preparing, interpreting and communicating information used by businesses to plan, evaluate and control appropriate use of resources; and preparing financial reports for shareholders, creditors, regulatory

agencies and tax authorities, prior to the Applicant's alleged date of first use and the date of filing the Application;

- clearly descriptive or deceptively misdescriptive of the character or quality of the services described in the Application in that it clearly describes or deceptively misdescribes that the Applicant's services are offered by or related to an association or institute that provides services for or on behalf of Certified Public Accountants in the United States of America; and
- 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 confirm or indicate their membership in the Applicant's association of certified public 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 Accountants Act*, 2010, S.O. 2010, c.6 Sch. C; by Ontario's *Certified Management Accountants Act*, 2010, S.O. 2010, c.6; and by Quebec's *Chartered Professional Accountants Act*, RSQ, c C-48 and *Professional Code*, RSQ, c C- 26.

[165] 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, 16(1)(a) and 16(2)(a), 12(1)(d), and that the Mark so nearly resembles as to be likely to be mistaken for the Opponent's official marks listed above (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.

[166] 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.

[167] 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.

[168] At the outset, as noted by the Applicant, some of the provincial statutes relied upon by the Opponent to support its ground of opposition were not in force at the material date, namely April 26, 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. The *Professional Code* came into force on November 21, 2012.

[169] 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.

[170] 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.

[171] 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.

[172] 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).

[173] 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*.

[174] 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.

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

[176] *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.

[177] In Ontario, the *CPAAO Act, 1936*, prohibited a person from taking or using the designation "Certified Public Accountant" or the initials "C.P.A.". As for the *CA Act, 2010*, it prohibits a corporation, other than a corporation authorized by the Opponent from taking or using the designation "Chartered Accountant" or the initials "C.A.", "CA", "A.C.A.", "ACA", "F.C.A." or "FCA, alone or in combination with other words or abbreviations. In addition the *CMA Act, 2010* prohibited a corporation, other than a corporation authorized by the Opponent, from taking or using the designation "C.M.A.", "CMA", "F.C.M.A." or "FCMA, alone or in combination with other words or abbreviations.

[178] All these Ontario provincial statutes were repealed by the *Legislation Act, 2006* S.O., c 21 Schedule F, s. 98 [see Exhibit B to the Grembowicz's affidavit] and were not in force at the material date. Moreover, The Mark contains the additional words "AMERICAN" and "INSTITUTE". Using a strict interpretation of the prohibition specified in a provincial statute, as concluded in *Certified General Accountants Association of Ontario*, I conclude that the use of the Mark would not be prohibited by those provincial statutes.

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

XIII GROUNDS OF OPPOSITION BASED ON SECTIONS 16(1)(A) AND 16(2)(A) OF THE ACT

[180] In order to succeed under those grounds of opposition, the Opponent had to establish first that it, or its predecessor in title CPAAO, had used or made known in Canada the trademarks CERTIFIED PUBLIC ACCOUNTANT; CHARTERED PUBLIC ACCOUNTANT; CHARTERED ACCOUNTANT; CHARTERED PROFESSIONAL

ACCOUNTANT; and CHARTERED PROFESSIONAL ACCOUNTANTS, and/or the Opponent, or its predecessor in title CMAO had had used or made known in Canada the trademark CERTIFIED MANAGEMENT ACCOUNTANT prior to December 31, 1981 [see *Khan, op.cit.*], with respect to the ground of opposition based on section 16(1)(a), and April 26, 2011, with respect to the ground of opposition based on section 16(2), in Canada and that it had not abandoned such use at the advertisement date of the present application (April 24, 2013) [see section 16(5) of the Act].

[181] The fact that the use of professional designations is regulated by provincial statutes does not constitute proof of use of those designations as trademarks, within the meaning of section 4 of the Act.

[182] At the hearing, I pointed out to the Opponent that there was no evidence of use of most of the Opponent's trademarks described above, or designations as trademarks, within the meaning of section 4(2) of the Act, prior to the material date.

[183] The only evidence filed by Mr. Warner concerning the use of a trademark or designation prior to the material dates is with respect to the trademark CHARTERED ACCOUNTANT as described in paragraph 42 above.

[184] I consider that the Opponent has met its initial burden under these grounds of opposition only in so far the trademark CHARTERED ACCOUNTANT is concerned.

XIII.1 The test for confusion

[185] The test for confusion is outlined in section 6(2) of the Act. Some of the surrounding circumstances to be taken into consideration when assessing the likelihood of confusion between two trade-marks are described in section 6(5) of the Act: the inherent distinctiveness of the trade-marks and the extent to which they have become known; the length of time the trade-marks or trade names have been in use; the nature of the goods, services, or business; the nature of the trade; and the degree of resemblance between the trade-marks in appearance, or sound or any ideas suggested by them. Those criteria are not exhaustive and it is not necessary to give each one of them equal weight [see *Veuve Clicquot Ponsardin v Boutiques Cliquot Ltée et al* [2006] 1 SCR 824, (2006), 49 CPR (4th) 401

(SCC), *Mattel Inc v 3894207 Canada Inc* [2006] 1 SCR 772, (2006), 49 CPR (4th) 321 (SCC) and *Masterpiece Inc v Alavida Lifestyles Inc et al* [2011] 2 SCR 387, (2011), 96 CPR (4th) 361 (SCC)].

[186] The test under section 6(2) of the Act does not concern the confusion of the marks themselves, but confusion of goods or services from one source as being from another source. In the instant case, the question posed by section 6(2) is whether a consumer, with an imperfect recollection of the Opponent's trade-mark, who sees the Applicant's Goods and Services in association with the Mark, would think they emanate from, or are sponsored by, or approved by the Opponent.

XIII.1.a Degree of resemblance

[187] As indicated by the Supreme Court of Canada in *Masterpiece*, in most instances, the degree of resemblance between the marks in issue is the most important relevant factor. One must consider the degree of resemblance from the perspective of appearance, sound and in the ideas suggested by them. Moreover, the Supreme Court stated that the preferable approach, when comparing trade-marks, is to begin by determining whether there is an aspect of the trade-mark that is particularly striking or unique. It is not the proper approach to set the marks side by side and to critically analyze them to find similarities and differences.

[188] The Mark does not resemble the trademark CHARTERED ACCOUNTANT visually, phonetically nor in the ideas suggested by the marks in issue. The only common element is the descriptive word "ACCOUNTANT". The other words contained in the Mark make it, as a whole, completely different as CHARTERED ACCOUNTANT.

[189] The Mark suggests the idea of an association in the United States of America of certified public accountants while CHARTERED ACCOUNTANT gives the idea of a designation or a professional title.

[190] This factor strongly favours the Applicant.

XIII.1.b The inherent distinctiveness of the marks and the extent to which they have become known

[191] Both marks are inherently weak marks. The Mark refers to an American institute where members are Certified Public Accountants. The Opponent's mark CHARTERED ACCOUNTANT refers to a professional who exercises activities related to accountancy.

[192] As for the use in Canada of CHARTERED ACCOUNTANT, the Opponent's evidence is detailed at paragraph 42 above. However, we do not have enough information on the extent of its use or making known in Canada as of each of the material dates. We do not have information on the extent of the distribution of the articles and media releases specified above.

[193] I am mindful of the fact that the Opponent, in its written argument, is referring to some of the exhibits attached to Mr. Warner's affidavit to support its contention that the trademark CHARTERED ACCOUNTANT is known in Ontario. For example, Exhibit 17 of Mr. Warner's affidavit are printouts from third party website containing information on the extent of the Opponent's donations. This is clearly hearsay evidence. Extracts of third parties' websites do not make proof of their contents but only that those pages existed at one point and time [see *Envirodrive Inc v 836442 Alberta Ltd* 2005 ABQB 446 (AltaQB)].

[194] The evidence of use of the Mark or its making known in Canada is described in paragraphs 101 to 112 above. Moreover, in its cross-examination, Mr. Warner admitted that the Applicant namely, the American Institute of Certified Public Accountant, is a significant player in global accounting and is known in Canada and Ontario.

[195] Given the lack of evidence of use or making known of the Opponent's trademark CHARTERED ACCOUNTANT in Canada and/or Ontario, prior to the material dates, I conclude that this factor favours the Applicant.

XIII.1.c The length of time the marks have been in use

[196] Mr. Warner affirms that the designation CHARTERED ACCOUNTANT has appeared for over 30 years in the Opponent's quarterly magazine called "CheckMark" and

he attached samples of those articles as Exhibit 14. The oldest one goes back to September 1981.

[197] Ms. Thomas alleges that there have been three Canadian members of the Applicant in 1978 and therefore those members would have received the Applicant's Journal of Accountancy in 1978 and onward. However, in cross-examination, she admitted that the Applicant did not know where these three individuals lived at the time they became members (in 1978).

[198] Aside from the allegation that the Mark has been used in Canada since 1978 as described in the previous paragraph, there is no evidence of its use in Canada that would predate the use of CHARTERED ACCOUNTANT in Canada since at least 1981.

[199] This factor favours the Opponent.

XIII.1.d The nature of the services or business and the nature of the parties' trade

[200] The Applicant, in its written submissions, makes an analysis of the nature of the marks. It argues that CHARTERED ACCOUNTANT is a designation mark while the Mark is the name of an organization. Therefore, the nature of the marks is very different. However, it is the nature of the parties' services and trade that must be considered. As described earlier [see section IV above], there are certainly similarities in the parties' business and trade.

[201] This factor favours the Opponent.

XIII.1.e Surrounding circumstances-No evidence of confusion

[202] The Applicant argues that the absence of evidence of actual confusion is an additional surrounding circumstance to be taken into consideration in its favour.

[203] The Opponent argues that the Applicant has not provided any evidence of any long-term co-existence between the marks in this case. In fact, the evidence shows that the Opponent operates primarily in the US and the evidence of use of the Mark in Canada would be minimal and has taken place only within the last 10 years. Given the lack of evidence of

use of the Mark in Canada, this may explain why Ms. Thomas was not aware of any confusion in Canada.

[204] In any event, if there is evidence of coexistence of the marks in issue in Canada, the Opponent is not required to adduce evidence of actual confusion and it refers to *Mattel Inc.*

[205] As mentioned earlier, there is evidence of use of the trademark CHARTERED ACCOUNTANT going back approximately 30 years ago. The evidence of use of the Mark in Canada going back to the relevant dates is quite scarce and I refer to section III.6 above.

[206] Under these circumstances, notwithstanding the fact that the absence of evidence of actual confusion could constitute a relevant surrounding circumstance, the absence of detailed facts establishing important use of the Mark in Canada prior to the relevant dates makes this circumstance a non-factor in this analysis.

XIII.f Conclusion

[207] From this analysis of the relevant factors, I conclude that the Applicant has proven, on a balance of probabilities that the Mark, when used in association with the Services, was not likely to cause confusion with the Opponent's trademark CHARTERED ACCOUNTANT at the relevant dates. I come to this conclusion based on the fact that the marks in issue are weak marks and the Mark does not resemble the Opponent's trademark CHARTERED ACCOUNTANT visually, in sound and in the ideas suggested by them.

[208] Consequently, these grounds of opposition are dismissed.

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

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

Contrary to section 12(1)(e), as of the alleged date of first use, 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

CERTIFIED PUBLIC ACCOUNTANT, for which public notice was given under s.9(1)(n)(iii) on March 30, 2011 under No. 920,688;

CHARTERED PUBLIC ACCOUNTANT, for which public notice was given under s.9(1)(n)(iii) on May 4, 2011 under No. 920,690;

CHARTERED ACCOUNTANT, for which public notice was given under s.9(1)(n)(iii) on April 29, 2009 under No. 916,584;

CHARTERED PROFESSIONAL ACCOUNTANT, for which public notice was given under s.9(1)(n)(iii) on August 24, 2011 under No. 921,244; and

CHARTERED PROFESSIONAL ACCOUNTANTS, for which public notice was given under s.9(1)(n)(iii) on October 9, 2013 under No. 922,429.

[210] Mr. Warner has attached to his affidavit certified copies of the official marks cited in its statement of opposition, except for CHARTERED PUBLIC ACCOUNTANT, No. 920,690. I exercised my discretion and check the register. Such registration, as well as the others cited above, are extant [see *GH Mumm & Cie et al v Registrar of Trade-marks* (1982), 64 CPR (2d) 223 (FCTD)]. Therefore, the Opponent has met its initial evidential burden.

[211] I consider official mark CERTIFIED PUBLIC ACCOUNTANT No. 920,688 to be the most pertinent one. It is not important to determine the relevant date for the analysis of this ground of opposition namely, either the filing date of the application (as argued by the Applicant) or the date of the Registrar's decision (the Opponent's contention). Clearly, this official mark was published prior to the filing date of the application. If the Opponent is not successful with this official mark, it would not achieve a better result with the other official marks listed above.

[212] 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.

[213] 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.

[214] 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.

[215] I agree with the Applicant that the Mark is clearly not identical to the Opponent's official mark CHARTERED PUBLIC ACCOUNTANT.

[216] The Opponent argues the existence of a family of official marks listed above, and as such CERTIFIED PUBLIC ACCOUNTANT 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)].

[217] In his affidavit, Mr. Warner did not file any evidence of use, within the meaning of section 4 of the Act, of this particular official mark, as well as CHARTERED PUBLIC ACCOUNTANT, CHARTERED PROFESSIONAL ACCOUNTANT and CHARTERED PROFESSIONAL ACCOUNTANTS prior to the filing date of the application. 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.

[218] Consequently, the official mark CERTIFIED PUBLIC ACCOUNTANT 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 prior to the filing date of the application of any of them in the record, except for CHARTERED ACCOUNTANT as discussed earlier. The use of one trademark does not constitute use of a family of trademarks [see *Clos St-Denis Inc v Verger du Minot Inc* 2014 FC 997].

[219] The addition of the words “AMERICAN”, “INSTITUTE” and “OF” to CERTIFIED PUBLIC ACCOUNTANT makes the Mark, as a whole different visually, in sound and in the idea suggested by the Mark, when comparing it to the Opponent’s official mark CERTIFIED PUBLIC ACCOUNTANT. The Mark refers to an American association or institute while the Opponent’s official mark suggests a professional designation.

[220] Consequently, I dismiss this ground of opposition.

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

[221] 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].

[222] 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)

[223] 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)].

[224] 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)].

[225] 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)].

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

[227] 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].

[228] 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

Services within the meaning of section 12(1)(b) of the Act by applying the principles outlined above.

[229] 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 association that “represents the Certified Public Accounting Profession in the United States”.

[230] In its written argument, the Applicant refers to applications or registrations for trademarks that are used with membership or association services or related types of services offered to their membership. 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. This is not a situation similar to the one in *Canadian Parking Equipment Ltd v Registrar of Trade Marks* (1994), 34 CPR (3d) 154 (FCTD). In that case the applicant referred to citations from the register before the examiner at the examination stage of the application. Here, we are at the opposition stage, an adversarial process, where facts must be put into evidence. There is no reference to these citations in the Applicant’s evidence or in its counter statement.

[231] Under, these circumstances, I am not inclined to exercise my discretionary power to check the register.

[232] The test I have to apply is the following: would a casual consumer of the 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 Services. I do think so.

[233] I believe that a Canadian casual consumer of the Services will think upon first impression of the Mark that those association services are provided by an American institute comprised of certified public accountants, and that the members use the Mark to indicate membership in an American institute of certified public accountants.

[234] The Applicant, at the hearing, argued that the Registrar withdrew its objection that the Mark was clearly descriptive. There is no evidence in the record to that effect. Moreover, at the examination stage the Registrar needs to be satisfied that the trademark is not registrable to refuse the application [see section 37 of the Act], while under section 38, in an opposition process, the Registrar must take into consideration all the evidence in the file and the arguments raised by both parties to determine if the trademark applied for is registrable.

[235] The Applicant argues that if I consider that the Mark is clearly descriptive within the meaning of section 12(1)(b), I should conclude, with the evidence in the file, that the Mark has become distinctive at the filing date of the application within the meaning of section 12(2) of the Act.

[236] The information provided by Ms. Thomas on the use of the Mark in Canada is detailed in section III.6 above.

[237] The welcome package kits attached to Ms. Thomas' affidavit postdate the material date and we have no information on the number of those kits distributed in Canada prior to the material date.

[238] Some of the membership dues notices attached to Ms. Thomas' affidavit predate the material date. However, we do not know how many Canadians received such notice. In paragraph 10 of her affidavit, Ms. Thomas provides a breakdown by category of members of the 1883 Canadians that were members of the Applicant at the time of execution of her affidavit (October 13, 2015), which is after the relevant date.

[239] As for the number of visits of Canadians on the Applicant's website, again the figures provided by Ms. Thomas are all after the material date.

[240] Ms. Thomas states that the Applicant has been publishing the Journal of Accountancy since 1905. However, only three Canadians may have received it since 1978. The Opponent has challenged the fact that those members were Canadian residents in 1978. The other figures provided by Ms. Thomas are not pertinent as they represent the number of Canadians that received that journal but after the material date.

[241] Finally, with respect to the conferences, again the figures provided postdate the material date.

[242] There is however an admission made by Mr. Warner that the Applicant is known in Canada and Ontario for many years and is “a significant player in global accounting” [see Warner cross-examination pg. 10:20-11:11]. I do not believe that this admission in itself is sufficient to cure any defects in the Applicant’s evidence to prove that the Mark has become distinctive in Canada or in a specific area of Canada at the filing date of the application.

[243] Moreover, Mr. Warner is an expert in the field of accountancy, and so, for that reason, would certainly be aware of the Applicant. He is not representative of how the typical Canadian consumer of the Applicant’s Services would perceive the Mark. Mr. Warner admits that the Applicant would be known to the Opponent’s members. But again, this is not representative of the Canadian consumers of the Services. Finally, it is unclear how the Canadian public would know the Applicant and the Mark as of the filing date of the application (April 26, 2011) which is more than three years before the cross-examination of Mr. Warner (May 14, 2014). We have no indication as to the time frame that Mr. Warner was referring to when he used the expression “for many years”.

[244] Consequently, I conclude that the Applicant has not met its burden to prove, on a balance of probabilities, despite the Mark being clearly descriptive of the character and quality of the Services, that it has become distinctive through its use in Canada at the filing date of the application so that it was registrable within the meaning of section 12(2) of the Act.

[245] Therefore, this ground of opposition is maintained.

XVI GROUND OF OPPOSITION BASED ON SECTION 2 (DISTINCTIVENESS)

[246] For the purpose of this decision I only need to address the last prong of this ground of opposition which reads as follows:

the alleged mark was and is clearly descriptive or deceptively misdescriptive of the character or quality of the services described in the Application in that it clearly describes or deceptively misdescribes that the Applicant's services are offered by or related to an

association or institute that provides services for or on behalf of Certified Public Accountants in the United States of America.

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

XVII GROUND OF OPPOSITION BASED ON SECTION 12(1)(D) OF THE ACT

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

Contrary to section 12(1)(d), as of the alleged date of first use, the date of filing the Application and at all relevant times, including the date of the Registrar's decision, the alleged mark for use in association with the services described in the Application, was and is confusing with the certification mark **CERTIFIED MANAGEMENT ACCOUNTANT** (TMA769,859), registered by CMA Canada, in association with identifying, measuring, accumulating, analyzing, preparing, interpreting and communicating information used by businesses to plan, evaluate and control appropriate use of resources; and preparing financial reports for shareholders, creditors, regulatory agencies and tax authorities;

[249] I do not need to do a detailed analysis of this ground of opposition. Suffice to say that the marks do not resemble one another, in sound, visually and in the ideas suggested by them. The comments I made in section XIII.1.a with respect to **CHARTERED ACCOUNTANT** and the Mark are equally applicable here. There is no evidence of use of the Opponent's trademark **CERTIFIED MANAGEMENT ACCOUNTANT** in the record. Accordingly, the conclusions I made in sections XIII.1.b and XIII.1.c would no longer apply. Indeed, the factors under sections 6(5)(a) and (b) would favour the Applicant. My conclusion made in section XIII.1.d equally applies here and favours the Opponent.

[250] Overall, for similar reasons to those detailed in section XIII.1.f, particularly the lack of resemblance between the marks and the absence of any evidence of use the Opponent's mark **CERTIFIED MANAGEMENT ACCOUNTANT**, I conclude that the Applicant has discharged its burden to prove, on a balance of probabilities, that the Mark is registrable under section 12(1)(d) in association with the Services.

[251] Consequently, this ground of opposition is dismissed.

XVIII DISPOSITION

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

Jean Carrière
Member
Trademarks Opposition Board
Canadian Intellectual Property Office

ANNEX A

The grounds of opposition are as follows:

(a) Paragraph 38(2)(a)

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

- contrary to section 30(a), as of 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 alleged mark is alleged to have been used in Canada, and used and registered in the US in that,
 - the services "association services, namely, promoting the interests of accountants and furnishing 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 "association services namely, providing confirmation of membership in an association of certified public accountants" are not real services provided to the public because they are simply referring to a function of the alleged mark, that is, to confirm membership in the Applicant's association of certified public 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;
 - the services "indicating membership in applicant association" 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 the Applicant's association, 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(b), the Applicant has not used the alleged mark in Canada in association with each of the services described in the Application as of the alleged date of first use. Moreover, the Applicant has not used the alleged mark in Canada in association with the services "association services namely, providing confirmation of membership in an association of certified public accountants" because the alleged mark is a professional designation intended to be used as a certification mark by professionals certified by the Applicant, and is not an ordinary trade-mark intended to be used by the Applicant for said association services;
- 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 services "indicating membership in applicant association". Alternatively, if, as of the date of filing the Application and at all relevant times, the Applicant did use or register the alleged mark in the US, any such use or registration in the US under registration no. 0726823 in association with the services "indicating membership in applicant association" 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 alleged date of first use, the date of filing the Application and at all relevant times, the Application does not contain particulars of the defined standard that the use of the alleged mark by the Applicant's members to confirm or indicate their membership in the Applicant's association of certified public 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 alleged date of first use, 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 services described in the Application because the Applicant knew, or ought to have known that, as of the alleged date of first use, the date of filing the Application and at all relevant times, the alleged mark for use in association with the 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

CERTIFIED PUBLIC ACCOUNTANT, for which public notice was given under s.9(1)(n)(iii) on March 30, 2011 under No. 920,688;

CHARTERED PUBLIC ACCOUNTANT, for which public notice was given under s.9(1)(n)(iii) on May 4, 2011 under No. 920,690;

CHARTERED ACCOUNTANT, for which public notice was given under s.9(1)(n)(iii) on April 29, 2009 under No. 916,584; and

CHARTERED PROFESSIONAL ACCOUNTANT, for which public notice was given under s.9(1)(n)(iii) on August 24, 2011 under No. 921,244; and

CHARTERED PROFESSIONAL ACCOUNTANTS, for which public notice was given under s.9(1)(n)(iii) on October 9, 2013 under No. 922,429;

- confusing with the trade-marks

CERTIFIED PUBLIC ACCOUNTANT;
CHARTERED PUBLIC ACCOUNTANT;
CHARTERED ACCOUNTANT;

CHARTERED PROFESSIONAL ACCOUNTANT, and **CHARTERED PROFESSIONAL ACCOUNTANTS**, all previously used and/or made known in Canada by the Opponent, the Certified Public Accountants Association of Ontario (the "CPAAO") 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 alleged date of first use and the date of filing the Application; and

- confusing with the certification mark **CERTIFIED MANAGEMENT ACCOUNTANT**, previously used or made known in Canada and previously registered in Canada under registration no. TMA769,859 by Chartered Professional Accountants of Canada or its predecessor in title, The Society of Management Accountants of Canada (collectively referred hereinafter as "CMA Canada"), in association with identifying, measuring, accumulating, analyzing, preparing, interpreting and communicating information used by businesses to plan, evaluate and control appropriate use of resources; and preparing

financial reports for shareholders, creditors, regulatory agencies and tax authorities, prior to the Applicant's alleged date of first use and the date of filing the Application;

- confusing with the trade-mark **CERTIFIED MANAGEMENT ACCOUNTANT**, previously used or made known in Canada by Certified Management Accountants of Ontario ("CMAO"), also previously known as The Society of Management Accountants of Ontario, and/or by CMA Canada in association with services including providing accounting services; identifying, measuring, accumulating, analyzing, preparing, interpreting and communicating information used by businesses to plan, evaluate and control appropriate use of resources; and preparing financial reports for shareholders, creditors, regulatory agencies and tax authorities, prior to the Applicant's alleged date of first use and the date of filing the Application;
- clearly descriptive or deceptively misdescriptive of the character or quality of the services described in the Application in that it clearly describes or deceptively misdescribes that the Applicant's services are offered by or related to an association or institute that provides services for or on behalf of Certified Public Accountants in the United States of America; and
- 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 confirm or indicate their membership in the Applicant's association of certified public 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 Accountants Act*, 2010, S.O. 2010, c.6 Sch. C; by Ontario's *Certified Management Accountants Act*, 2010, S.O. 2010, c.6; and by Quebec's *Chartered Professional Accountants Act*, RSQ, c C-48 and *Professional Code*, RSQ, c C- 26.

(b) Paragraph 38(2)(b)

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

- contrary to section 12(1)(b), as of the alleged date of first use, the date of filing the Application and at all relevant times, including the date of the Registrar's decision, the alleged mark for use in

association with the services described in the Application, was and is clearly descriptive or deceptively misdescriptive of the character or quality of the services described in the Application in that it clearly describes or deceptively misdescribes that the Applicant's services are offered by or related to an association or institute that provides services for or on behalf of Certified Public Accountants in the United States of America;

- contrary to section 12(1)(d), as of the alleged date of first use, the date of filing the Application and at all relevant times, including the date of the Registrar's decision, the alleged mark for use in association with the services described in the Application, was and is confusing with the certification mark **CERTIFIED MANAGEMENT ACCOUNTANT** (TMA769,859), registered by CMA Canada, in association with identifying, measuring, accumulating, analyzing, preparing, interpreting and communicating information used by businesses to plan, evaluate and control appropriate use of resources; and preparing financial reports for shareholders, creditors, regulatory agencies and tax authorities;
- contrary to section 12(1)(e), as of the alleged date of first use, 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
 - CERTIFIED PUBLIC ACCOUNTANT**, for which public notice was given under s. 9(1)(n)(iii) on March 30, 2011 under No. 920,688;
 - CHARTERED PUBLIC ACCOUNTANT**, for which public notice was given under s. 9(1)(n)(iii) on May 4, 2011 under No. 920,690;
 - CHARTERED ACCOUNTANT**, for which public notice was given under s.9(1)(n)(iii) on April 29, 2009 under No. 916,584;
 - CHARTERED PROFESSIONAL ACCOUNTANT**, for which public notice was given under s. 9(1)(n)(iii) on August 24, 2011 under No. 921,244; and
 - CHARTERED PROFESSIONAL ACCOUNTANTS**, for which public notice was given under s. 9(1)(n)(iii) on October 9, 2013 under No. 922,429.

(c) Paragraph 38(2)(c)

- The Applicant is not the person entitled to registration of the alleged mark in that, contrary to sections 16(1)(a) and 16(2)(a), as of the

alleged date of first use, the date of filing the Application and at all relevant times, it was and is confusing with:

- the trade-marks **CERTIFIED PUBLIC ACCOUNTANT; CHARTERED PUBLIC ACCOUNTANT; CHARTERED ACCOUNTANT; CHARTERED PROFESSIONAL ACCOUNTANT;** and **CHARTERED PROFESSIONAL ACCOUNTANTS**, all previously used and/or made known in Canada by the Opponent, the CPAAO and/or their licensees in association with providing accounting services and promoting and maintaining high standards in the accounting profession; and
- the trade-mark **CERTIFIED MANAGEMENT ACCOUNTANT**, previously used and/or made known in Canada by CMAO, also previously known as The Society of Management Accountants of Ontario, and/or by CMA Canada, in association with services including providing accounting services; identifying, measuring, accumulating, analyzing, preparing, interpreting and communicating information used by businesses to plan, evaluate and control appropriate use of resources; and preparing financial reports for shareholders, creditors, regulatory agencies and tax authorities. The Opponent and CMAO have commenced formal unification discussions. Once unification is finalized through new provincial legislation, the Opponent and CMAO will operate as a single successor entity and said use of the trade-mark **CERTIFIED MANAGEMENT ACCOUNTANT** in Canada by CMAO will continue by the successor statutory entity.

The Opponent, the CPAAO, CMAO and/or CMA Canada have not abandoned their rights to the trade-marks **CERTIFIED PUBLIC ACCOUNTANT; CHARTERED PUBLIC ACCOUNTANT; CHARTERED ACCOUNTANT; CHARTERED PROFESSIONAL ACCOUNTANT; CHARTERED PROFESSIONAL ACCOUNTANTS** and **CERTIFIED MANAGEMENT ACCOUNTANT** in Canada.

(d) Paragraph 38(2)(d)

- 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 official marks

CERTIFIED PUBLIC ACCOUNTANT, for which public notice was given under s.9(1)(n)(iii) on March 30, 2011 under No. 920,688;

CHARTERED PUBLIC ACCOUNTANT, for which public notice was given under s. 9(1)(n)(iii) on May 4, 2011 under No. 920,690;

CHARTERED ACCOUNTANT, for which public notice was given under s. 9(1)(n)(iii) on April 29, 2009 under No. 916,584;

CHARTERED PROFESSIONAL ACCOUNTANT, for which public notice was given under s. 9(1)(n)(iii) on August 24, 2011 under No. 921,244; and

CHARTERED PROFESSIONAL ACCOUNTANTS, for which public notice was given under s.9(1)(n)(iii) on October 9, 2013 under No. 922,429;

- the alleged mark does not distinguish nor is it adapted to distinguish the services of the Applicant from the services of the Opponent and the CPMO including providing accounting services and promoting and maintaining high standards in the accounting profession, performed and advertised in Canada by the Opponent, the CPMO and/or their licensees, in association with the trade-marks **CERTIFIED PUBLIC ACCOUNTANT; CHARTERED PUBLIC ACCOUNTANT; CHARTERED ACCOUNTANT; CHARTERED PROFESSIONAL ACCOUNTANT; and CHARTERED PROFESSIONAL ACCOUNTANTS**, which were all previously used and/or made known in Canada, and
- the alleged mark does not distinguish nor is it adapted to distinguish the services of the Applicant from the services of CMAO, also previously known as The Society of Management Accountants of Ontario, and/or CMA Canada, including providing accounting services; providing accounting services; identifying, measuring, accumulating, analyzing, preparing, interpreting and communicating information used by businesses to plan, evaluate and control appropriate use of resources; and preparing financial reports for shareholders, creditors, regulatory agencies and tax authorities, performed and advertised in Canada by CMAO, also previously known as The Society of Management Accountants of Ontario, and/or by CMA Canada, in association with the trade-mark **CERTIFIED MANAGEMENT ACCOUNTANT**, which was previously used and/or made known in Canada;
- the alleged mark does not distinguish nor is it adapted to distinguish the services of the Applicant from the services of CMA Canada, for

identifying, measuring, accumulating, analyzing, preparing, interpreting and communicating information used by businesses to plan, evaluate and control appropriate use of resources; and preparing financial reports for shareholders, creditors, regulatory agencies and tax authorities, in association with the certification mark **CERTIFIED MANAGEMENT ACCOUNTANT**, which was previously registered and used/made known in Canada;

- the alleged mark was and is clearly descriptive or deceptively misdescriptive of the character or quality of the services described in the Application in that it clearly describes or deceptively misdescribes that the Applicant's services are offered by or related to an association or institute that provides services for or on behalf of Certified Public Accountants in the United States of America.

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

Deeth Williams Wall

FOR THE OPPONENT

Wilson Lue

FOR THE APPLICANT