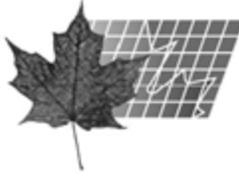


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CIPO

LE REGISTRAIRE DES MARQUES DE COMMERCE  
THE REGISTRAR OF TRADEMARKS

**Citation: 2019 TMOB 120**

**Date of Decision: 2019-11-04**

**IN THE MATTER OF AN OPPOSITION**

**Chartered Professional Accountants of  
Ontario**

**Opponent**

**and**

**Association of International Certified  
Professional Accountants, a District of  
Columbia non-profit corporation  
1,520,862 for CHARTERED GLOBAL  
MANAGEMENT ACCOUNTANT**

**Applicant**

**Application**

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## I THE RECORD

[1] On March 25, 2011 American Institute of Certified Public Accountants (hereinafter referred to as AICPA) filed the application bearing serial No. 1,520,862 to register the trademark CHARTERED GLOBAL MANAGEMENT ACCOUNTANT (the Mark).

[2] This application covers the following services:

- (1) Association services, namely, promoting the interests of financial and management accountants; and providing information and advice in the fields of accountancy and financial reporting; certification that accounting services are being performed by professionals who have met established standards of knowledge, experience and competence required to excel in management accounting.
- (2) Accounting services; certification that accounting services are being performed by professionals who have met established standards of knowledge, experience and competence required to excel in management accounting;

(services (1) and services (2) collectively referred to as the Services).

[3] The application is based on proposed use in Canada and claims a priority date of March 4, 2011 based on United States of America (US), application No. 85/258,348 ('348) in association with the same kind of services (1) and US application No. 85/258,187 ('187) in association with the same kind of services (2).

[4] As it will appear later, the application was assigned, effective January 1, 2012 to Association International Certified Professional Accountants (Association International), a Swiss "verein" created for a joint venture between AICPA and an organization based in the United Kingdom (UK) called the Chartered Institute of Management Accountants (CIMA). Effective January 23, 2017, Association International assigned the application to Association of International Certified Professional Accountants, a District of Columbia non-profit corporation (DC Corporation).

[5] I shall use the defined term "Applicant" to refer to AICPA, Association International and DC Corporation as the case may be, depending on the chronology of the events described therein.

[6] The application was advertised on August 22, 2012 in the *Trademarks Journal* for the purposes of opposition.

[7] On January 22, 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 January 31, 2013. The statement of opposition has been amended on a couple of occasions such that it now raises the following grounds: section 2 (distinctiveness), 12(1)(b), (d) and (e) (registrability); 16(3) (a) (entitlement); 30(a), (e), (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.

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

[9] The Applicant filed a counter statement on May 31, 2013 denying each ground of opposition pleaded.

[10] The Opponent filed, as its evidence, the affidavits of Thomas E. Warner, sworn on September 30, 2013 (the Warner Affidavit) and Ms. Elena Iosef sworn on September 30, 2013 (the Iosef Affidavit). As additional evidence, it filed a certified copy of the mark CHARTERED PROFESSIONAL ACCOUNTANTS (Serial No. 922,429)

[11] The Applicant filed, as its evidence, the affidavits of Arleen R. Thomas, sworn on November 9, 2015 and Ms. Monica Grembowicz sworn on November 10, 2015.

[12] 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.

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

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

## II PRELIMINARY REMARKS

[15] 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.

[16] 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.

[17] 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.

[18] 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.

[19] All the evidence in the 20 opposition files, together with the written arguments of the parties, has 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.

[20] 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; and
- The effect of provincial legislation on the registration of a professional designation as a trademark.

[21] 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.

[22] I refer to sections 2, 9 and 23 of the Act for the definitions of the terms “trademark”, “tradenname”, “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.

[23] Some of 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 also used as a designation (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 (including the present one) under opposition implies that some trademarks applied for are used or to be used as a “certification mark”.

[24] 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.

[25] 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 parties’ predecessors in title and their successors.

### **III HISTORY OF THE ACCOUNTING PROFESSION IN CANADA**

[26] Mr. Warner has been since 2001 the Vice President and Registrar of The Institute of Chartered Accountants of Ontario (ICAO).

[27] Mr. Warner states that the accounting profession is provincially regulated in Canada. There are three accounting bodies in Ontario:

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

Similar bodies exist in other provinces except in Quebec where only one body is authorized by provincial statute namely *Ordre des Comptables Professionnels Agréés du Québec* (OCPAQ).

[28] Mr. Warner explains that ICAO, CGAO and CMAO have corresponding 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).

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

#### **III.1 ICAO**

[30] As stated earlier, ICAO is an accounting body in the province of Ontario. It carries on business in Ontario under the registered business name Chartered Professional Accountants of Ontario (CPA Ontario).

[31] Mr. Warner refers to section 4 of the *Accountants Act*, 2010 S.O. (C.A. Act) which defines ICAO's objects. They are:

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

[32] Mr. Warner explains that object a) is carried on by regulating the use of accounting designations in Ontario. It governs and regulates the practice of more than 36,500 members in Ontario. They work in four areas: public practice, academia, government and business, including not-for-profit sector.

[33] Mr. Warner further states that object b) is carried out by advocating on behalf of its members and by promoting public awareness of its members. Exhibit 2 to his affidavit are printouts from ICAO's website that show various ways in which ICAO promotes public awareness of its members.

[34] Mr. Warner explains that object c) is carried out by publishing and distributing to its members various educational and information resources such as a weekly and quarterly magazine, press releases, by conducting presentations, seminars, webinars, ethics counselling, well-being assistance and networking events. Exhibit 3 to his affidavit are printouts from ICAO's website that show various ways in which ICAO promotes and increases knowledge, skill and proficiency of its members.

### **III.2 Use of Chartered Accountant in Ontario**

[35] Mr. Warner states that the use of CHARTERED ACCOUNTANT designation is regulated by ICAO. He adds that ICAO was incorporated in 1883. He explains 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 continued pursuant to the *CA Act, 2010* [see quote of section 27 of the *CA Act, 2010* at paragraph 18 of his affidavit].

#### **III.2 a Certification services**

[36] Mr. Warner affirms that ICAO has a certification program for 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.

[37] Mr. Warner explains that, to become an associate member and be granted the CHARTERED ACCOUNTANT designation, an individual must meet certain qualification standards. He attached as Exhibit 4 documentation setting out those qualification standards.

[38] Mr. Warner explains that all associate members who are granted the right to use the CHARTERED ACCOUNTANT designation in Ontario must comply with practice standards established by ICAO. They are set out in ICAO's Bylaws, Regulations and Rules of Professional Conduct. They include mandatory practice inspection program and a complaints investigation process. He attached as Exhibit 5 extracts of ICAO's Regulations.

[39] 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 published on April 29, 2009 and he attached as Exhibit 6 a certified copy of this official mark.

### III.2 b Accounting Services

[40] Mr. Warner states that the CHARTERED ACCOUNTANT designation has been used by ICAO's members as a core designation in providing accounting services for over 100 years.

[41] Mr. Warner affirms that ICAO's Regulations and Bylaws grant the CHARTERED ACCOUNTANT designation to every Associate member in good standing. He attached as Exhibit 7 a copy of Regulation 4-7. The ICAO members use the CHARTERED ACCOUNTANT designation in providing accounting services in many ways, including on their business cards, on their email signatures, on their LinkedIn profiles and on other promotional materials.

[42] Mr. Warner explains that ICAO maintains different directories of its members and they are identified in paragraph 28 of his affidavit. He attached as Exhibit 8 printouts from ICAO's website describing those directories.

### III.2 c Association Services

[43] 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 9 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 10 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 11 printouts of media releases that are available on the Opponent’s website;
- ICAO sponsors various television programs and charities. He attached as Exhibits 12 and 13 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 14 to 18 documentation about some of these competitions and conferences.

### **III.3 Use of Chartered Professional Accountant in Ontario**

[44] Mr. Warner affirms 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 designations. Historically, CHARTERED ACCOUNTANT has been the core or primary designation for ICAO members in Ontario.

[45] Mr. Warner explains however, that in 2012 ICAO decided it would make CHARTERED PROFESSIONAL ACCOUNTANT a core or primary designation for its members and amended accordingly its bylaws and regulations on October 19, 2012 and he attached as Exhibit 19 a printout of the Opponent’s website which provides some information about the adoption of this designation. The amended bylaws were ratified by ICAO’s members on February 28, 2013.

### III.3 a Certification Services

[46] 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.

[47] Mr. Warner explains that ICAO's Regulations and Bylaws grant the CHARTERED PROFESSIONAL ACCOUNTANT designation to Associate members, Affiliate members and Fellow members. There are various ways that an individual can become a member of ICAO and be granted the CHARTERED PROFESSIONAL ACCOUNTANT designation. He refers to Exhibit 4 for the documentation setting out the qualification standards to become an Associate member and to Exhibit 20 being Regulation 6-3 which sets out the qualification standards to become an Affiliate member.

[48] Mr. Warner states that all Associate, Affiliate and Fellow members who are granted the right to use the CHARTERED PROFESSIONAL ACCOUNTANT designation in Ontario must comply with practice standards established by ICAO. These standards are set out in ICAO's Bylaws, Regulations, and Rules of Professional Conduct.

[49] Mr. Warner affirms that ICAO enforces its practice standards through a mandatory practice inspection program and through a complaint investigation process and he refers to Exhibit 5 for the applicable Regulations.

[50] Mr. Warner states 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 and he attached as Exhibit 21 a certified copy of this official mark.

### III.3 b Accounting Services

[51] Mr. Warner explains that the CHARTERED PROFESSIONAL ACCOUNTANT designation has been used by members of ICAO in providing accounting services since November 1, 2012. In fact, ICAO has amended its Bylaws and Regulations on October 19, 2012

to make CHARTERED PROFESSIONAL ACCOUNTANT a core designation. To that effect he attached as Exhibit 7 Regulation 4-7 entitled “Issuance and Use of Designations”. This regulation also requires ICAO’s members to use CHARTERED PROFESSIONAL ACCOUNTANT as a core designation by July 1, 2013.

[52] Mr. Warner states that the CHARTERED PROFESSIONAL ACCOUNTANT designation has been used by ICAO’s members in providing accounting services in many ways, including on their business cards, on their email signatures, on their LinkedIn profiles and on their promotional materials.

[53] Mr. Warner explains that ICAO members who hold the CHARTERED ACCOUNTANT designation use the CHARTERED PROFESSIONAL ACCOUNTANT together with the CHARTERED ACCOUNTANT designation.

[54] Mr. Warner affirms that ICAO maintains directories of its members and he attached as Exhibit 22 printouts from ICAO’s website explaining those different directories.

### III.3 c Association Services

[55] 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 23]. 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 24 together with other letters;
- distribution of guidelines to members on how to use the CHARTERED PROFESSIONAL ACCOUNTANT core designation, a copy of which is attached as Exhibit 25 to his affidavit;
- providing information on its website in a special section called “CPA Ontario: Securing our Future”. Printouts from the Opponent’s website are attached as Exhibit 26. 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 27 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 28 are photographs of sample of such promotional merchandise. There is no information on the extent of their distribution and since when; and
- display of the mark CHARTERED PROFESSIONAL ACCOUNTANT on office signage and vehicles and attached as Exhibit 29 are photographs of them. There is no information as to since when these were used.

#### **III.4 Use of Certified Management Accountant in Ontario**

[56] As stated earlier by Mr. Warner, 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.

[57] 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 30 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 31 to his affidavit for a copy of the *SMAO Act, 1981*].

[58] 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 32 to his affidavit for a copy of the *CMA Act, 2010*].

[59] In paragraph 68 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.

[60] 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.

[61] 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. Exhibit 33 are extracts of CMAO's website setting out the qualification standards for use of the CHARTERED MANAGEMENT ACCOUNTANT designation in Ontario.

### **III.5 Unification of ICAO and CMAO**

[62] Mr. Warner explains that, since as early as 2011, the accounting bodies in Ontario including ICAO and CMAO have been in discussion 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.

[63] 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 attached as Exhibit 34 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 a copy attached as Exhibit 35 to his affidavit].

[64] Mr. Warner adds that in June 2013, members of ICAO and CMAO voted in favour of unification [see Exhibit 36 to his affidavit which is a copy of a letter sent to ICAO's members and posted on ICAO's website].

[65] 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 CHARTERED PROFESSIONAL ACCOUNTANT, CHARTERED ACCOUNTANT and CERTIFIED MANAGEMENT ACCOUNTANT.

[66] 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.

[67] According to Mr. Warner, CPA Canada has run an advertising campaign across Canada to promote the CHARTERED PROFESSIONAL ACCOUNTANT designation. This advertising campaign includes television advertisements, newspaper advertisements, billboard advertisements and online advertisements at *www.cpapro.ca* and he attached as Exhibit 37 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.

[68] 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 38 to his affidavit for a copy of this certification mark].

#### IV CHARTERED GLOBAL MANAGEMENT ACCOUNTANT

##### **IV.1 Mr. Warner's perspective**

[69] From a review of the present application, Mr. Warner states that the application was filed on March 25, 2011 by AICPA based on proposed use in Canada.

[70] Mr. Warner states that later AICPA assigned the application to to a joint venture formed between AICPA and CIMA (the Joint Venture) which was recorded by CIPO on February 4, 2013.

[71] Mr. Warner affirms that the proposal to create Joint Venture was announced publicly by CIMA on March 17, 2011, eight days prior to the filing of the application by AICPA. He attached as Exhibit 39 printouts from CIMA's website to that effect. He also attached as Exhibit 41 other Internet printouts announcing this proposed Joint Venture on March 17, 2011.

[72] Based on these facts, Mr. Warner then develops at paragraph 84 of his affidavit an argument on AICPA's lack of intention to use the Mark at the filing date of the application as it knew that the designation would be used by Joint Venture. This is an argument in law. I shall disregard Mr. Warner's opinion on this issue as he has not been established as an expert in trademark law.

[73] He adds that Joint Venture's application refers to association, certification and accounting services. He states that when he sees the Mark he immediately thinks that the association and certification services are offered for and on behalf of, and the accounting services are offered by, management accountants who work or are involved globally, who have attained the necessary professional qualifications or standards and who have acquired membership in a professional body. Again, I am disregarding this allegation for the same reason detailed in the preceding paragraph. Moreover, he does not represent the typical Canadian consumer of accounting services.

[74] Mr. Warner then refers to an extract from Joint Venture's website describing the Mark and attached as Exhibit 40 to his affidavit.

[75] Mr. Warner also attached as Exhibit 41 yet another extract of Joint Venture's website describing the advantages of the CHARTERED GLOBAL MANAGEMENT ACCOUNTANT designation. In his affidavit, Mr. Warner has reproduced certain extracts wherein the words "management" and "global" are underlined.

[76] Mr. Warner attached as Exhibit 42 yet another extract from Joint Venture's website describing the benefits of the CHARTERED GLOBAL MANAGEMENT ACCOUNTANT designation.

## **IV.2 Mr. Warner's comments on the application itself**

[77] Mr. Warner attached to his affidavit the following extracts of dictionaries:

- definition of the words “Chartered” and “Global” taken from *www.dictionary.com* attached as Exhibit 43;
- extract of *The St. James Encyclopedia of Banking and Finance* for the definition of “Management accounting” attached as Exhibit 44.

[78] Mr. Warner has also attached the following documents:

- as Exhibit 45, a printout from *www.wikipedia.org* for the definition of “management accounting” or “managerial accounting”;
- as Exhibit 46, a printout from AICPA’s website where “Management accounting” is defined;
- as Exhibit 47, a printout from CIMA’s website where “Management accounting” is defined.

[79] Mr. Warner further states that he does not understand what certain services described in the application mean. I shall discuss this issue when assessing the ground of opposition based on section 30(a) of the Act.

[80] Mr. Warner then discusses the content of US applications ‘348 and ‘187 and their ensuing registrations namely 4,184,478 and 4,184,477, respectively which are attached as Exhibit 49 to his affidavit.

[81] With respect to US application ‘348, Mr. Warner states that some of the Services listed in the present application are not part of the US corresponding priority application. He refers to a similar situation with respect to US application ‘187. He adds that this US application was for a certification mark.

[82] Still, with respect to these US registrations, Mr. Warner states that they were issued on the US Supplemental Register.

## **IV.3 Ms. Thomas' perspective**

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

#### IV.3a Introduction to AICPA and the joint initiative with CIMA

[84] Ms. Thomas explains that the AICPA is the world's largest member association representing the accounting profession, with over 400,000 members in 128 countries and a 125-year heritage of serving the public interest. Over 1,800 of its members reside or work in Canada.

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

[86] In order to distinguish the CPA designation used by AICPA from the CPA designation by the Opponent I shall use US CPA when referring to the former.

[87] It is important to note that US CPA stands for Certified public Accountant while the CPA designation used by the Opponent stands for Chartered Professional Accountant.

[88] As part of its role in monitoring and enforcing compliance with technical and ethical standards, Ms. Thomas explains that the AICPA drafts and publishes the AICPA Code of Professional Conduct ("Code of Professional Conduct"). She attached as Exhibit 2 a copy dated December 15, 2014. It provides guidance and rules to all members in the performance of their professional responsibilities. The AICPA has a division called the Professional Ethics Division which conducts investigations into potential disciplinary matters involving all members of the AICPA, including over 1,800 AICPA members who reside or work in Canada.

[89] Ms. Thomas explains that the Chartered Institute of Management Accountant (CIMA) is an association of management accountants around the world. CIMA originated in the United Kingdom, and has since expanded with branch locations and members around the world, including Canada (CIMA Canada). There are over 1100 CIMA members in Canada. Exhibit 3 to her affidavit are printouts of the home page from CIMA Canada's and CIMA's websites.

[90] Ms. Thomas affirms that effective January 1, 2012 AICPA and CIMA established the Joint Venture to manage, promote, and administer the joint initiative involving the Chartered

Global Management Accountant (CGMA) designation. She describes the Joint Venture as a “Verein” organised under the laws of Switzerland. She attached as Exhibit 4 the Articles of Association dated December 31, 2011 of the Joint Venture and as Exhibit 5 the Members Agreement dated January 1, 2012.

[91] Ms. Thomas affirms that the Joint Venture is responsible for:

- promoting the new CHARTERED GLOBAL MANAGEMENT ACCOUNTANT and CGMA designation and management accounting in general;
- ensuring examinations for evaluating potential designates;
- providing continuing professional education for members; and
- establishing and ensuring adherence to codes of conduct for members and prospective members.

[92] Ms. Thomas affirms that the Chartered Global Management Accountant designation demonstrates management accounting expertise in areas such as assisting management in making strategic informed decisions; helping organizations manage change, risk and uncertainty; protecting corporate assets; and promoting operational efficiency and effectiveness.

[93] Ms. Thomas affirms that both AICPA and CIMA offer pathways to obtain the Chartered Global Management Accountant designation. To obtain the CGMA designation through the AICPA, qualified candidates must pass the CGMA exam, meet the experience requirements and be a member of AICPA. To obtain the CGMA designation through the CIMA qualification, candidates must complete the prescribed CIMA examinations, meet the experience requirements and be a member of CIMA. She attached as Exhibit 6 screenshots from the CGMA website captured on November 5, 2015 that describe the experience requirements for obtaining the Chartered Global Management Accountant designation.

#### IV.3 b First steps in the joint initiative

[94] Attached to Ms. Thomas’ affidavit as Exhibit 7 is a press release dated March 17, 2011 announcing AICPA and CIMA were undertaking a joint venture that would “promote the professional development of management accountants across the world”.

[95] Ms. Thomas explains that prior to the announcement of the joint venture, AICPA took steps to secure trademark rights around the world, including in Canada. She attached as Exhibit 8

a listing of the various trademark applications and registrations related to the new Chartered Global Management Accountant designation. AICPA has applied for and secured registrations for the trademarks “Chartered Global Management Accountant” and “CGMA” in numerous jurisdictions around the world. There are 49 active trademark applications and registrations for Chartered Global Management Accountant worldwide.

#### IV.3 c Canadian Trademarks

[96] Ms. Thomas states that the Joint Venture is the owner of Canadian trademark registration TMA872,895 for the trade-mark CGMA registered in association with association and accounting services and she attached as Exhibit 9 a copy of the certificate of registration. The services in the present application, listed in the extract of CIPO’s database attached as Exhibit 10, are identical to those listed under registration TMA872,895.

[97] Ms. Thomas states that CIMA and AICPA are licensees of the trademarks CHARTERED GLOBAL MANAGEMENT ACCOUNTANT and CGMA.

[98] Ms. Thomas affirms that the Joint Venture was established as a separate entity known as a “Verein”, a Swiss organizational structure. She attached as Exhibit 11 a copy of the Intellectual Property Assignment and License Agreement dated January 1, 2012. As part of this agreement, CIMA and AICPA assigned all rights in the trademarks relating to CHARTERED GLOBAL MANAGEMENT ACCOUNTANT designation; and the rights in the CHARTERED GLOBAL MANAGEMENT ACCOUNTANT and CGMA trademarks were licensed back to CIMA and AICPA.

#### IV.3d Advertising and promotion of the Chartered Global Management Accountant designation

[99] Ms. Thomas describes some of the advertising and promotional activities undertaken by AICPA:

- Exhibit 12: internal branding guide (updated May 22, 2014) related to the Chartered Global Management Accountant designation that was prepared by the Joint Venture;
- Exhibit 13A are printouts from the CGMA website as captured on January 23, 2013 on which the Chartered Global Management Accountant designation is promoted;

- Exhibit 13B is a bundle of screenshots from the CGMA website as captured on November 3, 2015. The CGMA website has had over 80,000 visits by Canadians since it was launched;
- visitors to the CGMA website may also sign up for an electronic newsletter which is distributed by email and provides updates of content from the “CGMA Magazine”. This newsletter is distributed to the general Canadian public and has been distributed since as early as February 2012. All AICPA members who were auto-enrolled into the CGMA program were automatically signed up to receive the newsletter and she attached a sample as Exhibit 14;
- presentations and reports are also published by AICPA, CIMA and the Joint Venture for promoting and advertising the Chartered Global Management Accountant designation and she attached as Exhibit 15 a report entitled “Rebooting business: Valuing the human dimension” published in January 2012. Exhibits 16 to 18 inclusive are samples of other reports published in 2012;
- advertising and promotion of the Chartered Global Management Accountant designation through the “CGMA Magazine” publication distributed in print and on the CGMA website. She attached as Exhibit 19 a copy of the inaugural issue of CGMA Magazine which was distributed to AICPA members in Canada;
- since as early as January 2012, AICPA has advertised and promoted the Chartered Global Management Accountant designation through its own website which is available to and accessed by members of the Canadian public. She attached as Exhibit 20A a printout from the AICPA website from January 24, 2013 and as Exhibit 20B one dated November 3, 2015;
- since as early as May 24, 2011, AICPA has promoted and advertised the Chartered Global Management Accountant designation through email distribution to various Canadian members, affiliates, and associates of AICPA and she attached as Exhibit 21 a bundle of emails that were distributed to all Canadian AICPA members, students, affiliates, and/or associates;
- since as early as February 2012, AICPA has promoted and advertised the Chartered Global Management Accountant designation through the distribution of “Welcome Kits”. She states that each of the over 500 Canadian AICPA members who were auto-enrolled or opted into the Chartered Global Management Accountant program received such kit and she attached a sample as Exhibit 22. Over \$600,000 USD was spent by AICPA for printing and distributing the Welcome Kits worldwide, including Canada.
- AICPA, CGMA and the Joint Venture also use the social media to promote and advertise the Chartered Global Management Accountant designation. She attached as Exhibit 23A a printout of “my CGMA” page on Facebook captured on January 23, 2012, created on December 1, 2011. It has 9331 “likes” and has 94 “fans” from Canada. Exhibit 23B is a screenshot of that page dated November 4, 2015;
- AICPA has promoted and advertised the Chartered Global Management Accountant designation on AICPA Facebook page and she filed as Exhibit 24A a printout captured on January 2013 and as Exhibit 24B a printout captured on September 30, 2015. The page has 263 fans listed as living in Canada;
- a Twitter account operated by AICPA, CIMA and the Joint Venture, which has 10,100 followers, of which approximately 200 are Canadians. She attached as Exhibit 25A a printout of the Twitter account captured on October 22, 2012, as Exhibit 25B a screen

capture retrieved on January 24, 2013 and as Exhibit 25C a screenshot captured on November 4, 2015;

- a LinkedIn group account operated by AICPA, CIMA and the Joint Venture related to the Chartered Global Management Accountant designation which has 12,478 members created on April 27, 2011. She attached as Exhibit 26 screenshots of the LinkedIn pages captured on November 4, 2015.

[100] Ms. Thomas states that the Chartered Global Management Accountant designation has been recognized by third parties not related to AICPA, CGMA or the Joint Venture. She attached, as Exhibit 27, an article taken from the website *www.about.com* and captured on October 11, 2012 and, as Exhibit 28, an article published on the website *www.wikipedia.com* and captured on October 11, 2012. She also attached as Exhibit 29 a listing of articles dated September 24, 2012 and as Exhibit 30 samples of articles listed in Exhibit 29.

[101] Ms. Thomas adds that the AICPA has promoted and advertised the Chartered Global Management Accountant designation by publishing press releases that were also published by third parties. She attached samples of those press releases as Exhibits 31 to 36 inclusive published between May 23, 2011 and September 18, 2012. Exhibit 37 is a bundle of press releases published since January 2013.

[102] Ms. Thomas affirms that AICPA has spent from January 1, 2012 to October 2012, over \$600,000USD on media purchases in the advertising and promotion of the Chartered Global Management Accountant designation. It includes:

- Web-based banner advertisements on third party websites (exhibit 38);
- Advertisement in print publications such as for example *The Wall Street Journal* (Exhibit 39, prior to January 2013);
- Advertisements on the website LinkedIn.com (exhibit 40);
- Broadcasting radio advertisements and Exhibit 42 is an electronic copy of sample radio advertisements broadcasted through Bloomberg Radio.

[103] Ms. Thomas states that in 2013 and 2014 AICPA spent over \$500,000 USD advertising the Chartered Global Management Accountant designation using various media, including print, radio, video, and event sponsorship. She attached as Exhibit 43 a bundle of representative print advertisements from those years.

[104] Ms. Thomas affirms that since as early as June 2011 AICPA has advertised and promoted the Chartered Global Management Accountant designation through periodic distribution of email newsletters directed at AICPA members and she attached as Exhibit 44 sample newsletters that were distributed to all Canadian members of AICPA.

[105] She adds that in November 2014, the Chartered Global Management Accountant designation, through the Joint Venture, sponsored an event at the World Congress of Accountants (WCOA) 2014 in Rome, which showcased the CGMA designation on an international stage. She states that 27 Canadian delegates attended the WCOA in 2014 and she attached as Exhibit 46 a screenshot from the website for the World Congress of Accountants 2014, which shows the Chartered Global Management Accountant designation as Imperial Sponsor.

[106] Ms. Thomas states that AICPA also promotes the Chartered Global Management Accountant designation on AICPA Insights, a blog operated by AICPA that has had 25,728 Canadian views since January 1, 2013 and on AICPA and CIMA's "Competency and Learning" website launched in February 2015. Since its launch, there have been 879 known sessions and 608 known unique users from Canada. She attached as Exhibit 48 sample printouts from AICPA Insights and as Exhibit 49 sample printouts from the Competency and Learning website.

[107] Ms. Thomas states that recently AICPA ran two advertising campaigns targeting accounting and finance professionals on Facebook and LinkedIn. In both campaigns, approximately half of the advertisements related to the Chartered Global Management Accountant designation. She provides the details [see paragraph 46 of her affidavit] of each of those campaigns in terms of dollars spent, the number of clicks, the number of people reached and the resulting clicks on LinkedIn. She attached as Exhibit 50 screenshots showing examples of the content used in association with the two campaigns.

#### **IV.4 Chartered Global Management Accountant designation in Canada**

[108] Ms. Thomas affirms that shortly after the Joint Venture was established in January 2012, each of the more than 1,100 regular voting members of the AICPA in Canada were notified that they were qualified to receive the new Chartered Global Management Accountant designation.

Of the regular voting members in Canada, approximately 500 were identified as having the required qualifications and were auto-enrolled into the Chartered Global Management Accountant program on a trial basis. The remaining 600 plus members were notified of the option of adding the new Chartered Global Management Accountant designation to their existing membership provided that they met the required qualifications. AICPA notified its members through the distribution of a variety of emails to all AICPA members in Canada [see Exhibit 51-53 to her affidavit].

[109] Ms. Thomas explains that, as of January 2013, over 400 AICPA members working or residing in Canada had the Chartered Global Management Accountant designation. As of November 9, 2015 there were 592. There were also over 1000 CIMA members in Canada who hold the Chartered Global Management Accountant designation. Attached as Exhibit 54 is a guide to CGMA's members on how to use the designation.

[110] On October 24, 2012 Ms. Thomas ordered a search on LinkedIn for Canadians using the CGMA designation. She filed the results of that search as Exhibit 55. A similar search was carried on by another person and the results were filed as Exhibit 56.

[111] Ms. Thomas states that it is her belief that the Chartered Global Management Accountant designation is the first and only accounting designation granted in Canada to contain the acronym "CGMA" and the first and only designation granted in Canada to include the word "Global".

#### V ORGANIZATIONAL FRAMEWORK OF ACCOUNTING DESIGNATIONS IN CANADA

[112] Ms. Thomas describes the history of primary accounting designations in Canada. There used to be three: Chartered Accountant (CA), Certified Management Accountant (CMA) and Certified General Accountant (CGA). She adds that since 2012/2013 the various professional organizations in Canada have been united under "Chartered Professional Accountants" banner and have begun granting a new Canadian Chartered Professional Accountants (CPA) designation.

[113] Ms. Thomas adds that the Chartered Professional Accountants of Canada (CPA Canada) was established by the Canadian Institute of Chartered Accountants (CICA) and Management

Accountants of Canada (CMA Canada) on January 1, 2013. On October 1, 2014, Certified General Accountants of Canada (CGA Canada) integrated with CPA Canada. The *Ordre des comptables professionnels agréés du Québec* (OCPAQ) was created in May 2012. She attached as Exhibit 57 printouts from the CPA Canada's and OCPAQ's websites that provide information on this unification.

[114] Ms. Thomas alleges that the Canadian CPA designation was created well after the US CPA (Certified Public Accountant) designation had become well known in Canada. The AICPA had members in Canada since at least as early as the 1970s. And these members held the US CPA designation.

[115] Ms. Thomas believes that accountants in Canada may use their pre-existing CA, CMA, and CGA "legacy" designations alongside their new Canadian CPA designation for a period of time as Canada transitions to the Chartered Professional Accountant designation.

[116] Ms. Thomas refers to the following Canadian accountants' associations and their designations:

- The Canadian Institute of Professional Accountants and their provincial chapters in British Columbia, Alberta, Saskatchewan, Manitoba, and Ontario ("CIPA") offers the Professional Accountant (PA) and the Professional Tax Consultant (PTC), designations and she attached as Exhibit 58 a page titled "Designations" from the CIPA website.
- The Society of Professional Accountants of Canada ("SPAC") is responsible for administering the Registered Professional Accountants (RPA), and the Registered Accounting Analyst (RAA), designations in Canada. She adds that members of SPAC may also qualify for additional designations from other organizations, such as: Forensic Certified Public Accountant (FCPA) from the Forensic CPA Society (US); and Certified Business Analyst (CBA) from the Institute of Certified Management Accountants (Australia). She attached as Exhibit 59 a brochure titled "Membership Information" downloaded from the SPAC website.
- The Registered Public Accountants' Association ("RPAA") a Canadian organization which administers the Registered Public Accountants (RPA) designation to members across Canada. She attached as Exhibit 60 a page titled "Association Information, the Registered Public Accountants' Association" from the RPAA website.

## VI INTERNATIONAL ACTIVITIES OF CANADIAN ACCOUNTING ENTITIES

[117] Ms. Thomas alleges that many designations including the Chartered Global Management Accountant (CGMA), Certified Public Accountant (CPA), Chartered Professional Accountant (CPA), Chartered Accountant (CA), Certified Management Accountant (CMA), and Certified General Accountant (CGA) designations coexist globally with each other and with other accounting designations used in different countries.

[118] Ms. Thomas affirms that the Opponent's national institute, formerly The Canadian Institute of Chartered Accountants (CICA), as well as the Certified General Accountants Association of Canada and the Certified Management Accountants of Canada (CMA Canada) have entered into Mutual Recognition Agreements (MRAs) with numerous organizations around the world. The MRAs allow members from one organization to obtain the designation (and membership) offered by the other organization, subject to specific eligibility requirements set by each organization. She attached as Exhibit 61 a page titled "International accounting bodies with existing MRAs and RMAs" from the CPA Canada's website. In paragraph 61 of her affidavit, she lists the international accounting bodies with which CICA has MRAs. It includes organizations from amongst other Belgium, Australia, France and Ireland.

[119] Ms. Thomas affirms that by virtue of CICA's MRAs with AICPA and NASBA, CICA regular members are eligible to take a qualifying examination (the IQEX Exam) and, subject to education and experience requirements, obtain the Certified Public Accountant (CPA) designation from a state board of accountancy. CICA members who have either obtained their Certified Public Accountant (CPA) designation or have completed the requirements for CPA licensure follow the same pathway as other regular, voting AICPA members to obtain the Chartered Global Management Accountant (CGMA) designation.

[120] Ms. Thomas adds that CGA Canada has MRAs with international accounting bodies such as Association of Chartered Certified Accountants (ACCA) (except in Quebec); CPA Australia (except in Quebec); CPA Ireland (Except in Quebec); and *Ordre des Experts-Comptables de France* (OECF) and she attached as Exhibit 62 a copy of the page titled "Strategic Alliance" from the CGA Canada's website dated January 16, 2013.

[121] Ms. Thomas adds that CMA Canada has MRAs with international accounting bodies (except in Quebec) such as Chartered Institute of Management Accountants (CIMA) and CPA Australia. She adds that prior to the creation of CPA Canada, CMA Canada also had an MRA with The Chartered Institute of Public Finance and Accountancy (UK) (“CIPFA”). Her understanding is that MRAs enable members of CMA Canada to obtain designations (and memberships) offered by those other organizations, including Chartered Public Finance Accountant (CPFA) (from CIPFA), Associate Chartered Management Accountant (ACMA) (from CIMA) and Certified Professional Accountant (from CPA Australia). She attached as Exhibit 63 a page titled “Mutual Recognition Agreements” from the CMA Canada website.

## VII NUMEROUS ACCOUNTING DESIGNATIONS ARE KNOWN AND USED IN CANADA

[122] Ms. Thomas explains that numerous accounting designations are used by those who work or reside in Canada to promote their services to the public. Some of these designations are granted by Canadian organizations, and some are granted by organizations abroad. She requested a search on LinkedIn for individuals located in Canada using the designations listed therein to retrieve sample profiles showing such use:

- Exhibit 64 profiles showing individuals that worked and/or resided in Canada with the Chartered Accountant (CA or FCA) designation. Chartered Accountant (CA and in some countries FCA or ACA), is a designation offered by many organizations around the world and she lists some of them in paragraph 65(a) of her affidavit;
- Exhibit 65 are exemplary profiles from the LinkedIn website in January, 2013 showing individuals that worked and/or resided in Canada with the Certified Management Accountant (CMA or FCMA) designation. It is a designation offered by various organizations including Institute of Management Accountants (United States). In Canada it is a “legacy” designation;
- Certified Public Accountant (CPA) is also a designation offered by many organizations. She attached as Exhibit 66 exemplary profiles from the LinkedIn website in January 2013 showing individuals that worked and/or resided in Canada with the Certified General Accountant (CGA or FCGA) designation;
- Certified Practising Accountant (CPA), is a designation offered in Australia and she attached as Exhibit 68 exemplary profiles from LinkedIn website in January 2013 showing individuals that worked and/or resided in Canada with the Certified Practising Accountant (CPA) designation;
- Chartered Professional Accountant (CPA or FCPA), a designation offered by CPA Canada and CPA Quebec and she attached as Exhibit 69 exemplary profiles from LinkedIn website in January 2013 showing individuals that worked and/or resides in Canada with the Chartered Professional Accountant (CPA) designation;

- Chartered Public Finance Accountant (CPFA) is a designation offered by the Chartered Institute of Public Finance and Accountancy and she attached as Exhibit 70 exemplary profiles from LinkedIn website in January 2013 showing individuals that worked and/or resided in Canada with the Chartered Public Finance Accountant (CPFA) designation;
- International Accountant (AAIA, FAIA, and AMIA) is a designation offered by the Association of International Accountants (UK). She attached as Exhibit 71 exemplary profiles from LinkedIn website in January 2013 showing individuals that worked and/or resided in Canada with the International Accountant (AAIA) designation;
- MAAT or Accounting Technician (also FMAAT) is a designation offered by the Association of Accounting Technicians (UK) and she attached as Exhibit 72 exemplary profiles from LinkedIn website in January 2013 showing individuals that worked and/or resided in Canada with the Accounting Technician (MAAT or FMAAT) designation;
- Public Accountant (AIPA, MIPA, or FIPA) is a designation offered by the Institute of Public Accountants (Australia) and she attached as Exhibit 73 exemplary profiles from LinkedIn website in January 2013 showing individuals that worked and/or resided in Canada with the Public Accountant (MIPA) designation;
- Professional Accountants (PA) a designation offered by the Canadian Institute of Professional Accountants as shown in Exhibit 55;
- Registered Professional Accountant (RPA) a designation offered by the Society of Professional Accountants of Canada and she attached as Exhibit 74 exemplary profiles from LinkedIn website in January 2013 showing individuals that worked and/or resides in Canada with the Registered Professional Accountant (RPA) designation;
- Registered Public Accountant (RPA) is a designation offered by The Registered Public Accountants' Association ("RPAA") an organization based in Alberta with members from across Canada and she attached as Exhibit 74 exemplary profiles from LinkedIn website in January 2013 showing individuals that worked and/or resided in Canada with the Registered Professional Accountant (RPA or FRPA) designation.

## **VII.1 Other designations**

[123] Ms. Thomas attached as Exhibits 76 to 88 sample profiles on LinkedIn of individuals residing in Canada using other accounting designations such as:

- Certified Credit Professional (CCP)
- Chartered Financial Analysis (CFA)
- Certified Financial Planner (CFP)
- Certified Treasury Professional (CTP)
- Certified Internal Control Auditors (CICA)
- Chartered Business Valuators (CBV)
- Certified Financial Manager (CFM)
- Certified Internal Auditor (CIA)
- Certified Fraud Examiner (CFE)
- Payroll Compliance Practitioner (PCP)
- Certified Investment Management Analyst (CIMA)

[124] No wonder why all these different accountant designations have been characterized as an “alphabet soup” as it appears from an article entitled “Alphabet Soup” published in the January/February 2012 edition of *Statements*, the magazine of CGA Canada and attached as Exhibit 89 to Ms. Thomas’ affidavit.

[125] Ms. Thomas asserts that all this evidence shows that many professionals (accountants or otherwise) obtain designations to market themselves. Canadians are exposed to a large number of designations that are used by those in the accounting or financial services area. Because of this, consumers would focus their attention on (and appreciate) the small differences between the various designations when encountering them. This is argumentative on her part and I shall ignore those statements as she has not been established as an expert in Canadian trademark law.

#### VIII OTHER OPPOSITION AND COURT PROCEEDINGS

[126] Ms. Thomas states that on January 22, 2013, CMA Canada filed a statement of opposition with respect to this application. She filed as Exhibit 90 a copy of the statement of opposition.

[127] Ms. Thomas adds that on April 19, 2015 CMA Canada withdrew its opposition and she attached as Exhibit 91 a copy of CMA’s letter of April 19, 2015 withdrawing its opposition and as Exhibit 92 a copy of the response from the Registrar dated May 7, 2015 closing this opposition case. I fail to see the relevancy of these allegations to this opposition.

[128] Ms. Thomas states that on September 17, 2012, Certified General Accountants of Ontario (CGA Ontario) brought an application in the Ontario Superior Court of Justice against AICPA, CIMA, CIMA Canada, the Joint Venture, several named individuals and John Doe, seeking a permanent order prohibiting the respondents from using the CGMA designation, which CGA Ontario alleged contravened section 46 of *The Certified General Accountants Act* and she attached the Notice of Application as Exhibit 93.

[129] Ms. Thomas adds that on November 22, 2013 the Court dismissed CGA Ontario’s application and she attached as Exhibit 94 a copy of the decision. It was not appealed.

[130] Ms. Thomas affirms that four entities did oppose the application for the registration of the trademark CGMA in Canada namely, CGMA Ontario, Certified General Accountants Association of Canada, Certified Management Accountants of Ontario, and the Society of Management Accountants of Canada. All four opponents later withdrew or abandoned their oppositions. She attached as Exhibit 95 the statements of opposition and the letters from the opponents and the Opposition Board with respect to the abandonment or withdrawal of these oppositions. Again, I fail to see the relevancy of those facts to the issues raised in this opposition.

[131] Ms. Thomas concludes her affidavit by stating that she is not aware of any instances where a member of the Canadian public has mistaken the Chartered Global Management Accountant designation for the Certified Management Accountant (CMA) designation, the Chartered Accountant (CA) designation, or any other accounting designation granted in Canada.

#### IX SIMILARITIES IN THE PARTIES SERVICES AND BUSINESSES AND THEIR TRADEMARKS

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

- ICAO is an accounting body in Ontario. It is in the process of unifying its operations with CMAO, another accounting body in Ontario to operate under a new successor accounting body in Ontario;
- Joint Venture is a joint venture of two accounting bodies, AICPA and CIMA;
- ICAO regulates and governs the use of the CHARTERED ACCOUNTANT and CHARTERED PROFESSIONAL ACCOUNTANT designations in Ontario. It has qualification and practice standards. Once formally merged with CMAO, ICAO, through the successor entity, plans to also govern and regulate the use of CERTIFIED MANAGEMENT ACCOUNTANT designation in Ontario by setting and enforcing qualification and practice standards;
- according to Joint Venture's website, it is an accounting body that promotes, manages and supports the CHARTERED GLOBAL MANAGEMENT ACCOUNTANT designation. AICPA and CIMA award the CHARTERED GLOBAL MANAGEMENT ACCOUNTANT designation to their respective members who have met their qualification requirements. Members of CIMA are automatically qualified to receive the designation. Members of AICPA must meet an additional experience requirement to qualify. He attached as Exhibit 52 printouts from the Joint Venture's website.

[133] Mr. Warner refers to the Mark and its similarities with the following trademarks:

- CERTIFIED MANAGEMENT ACCOUNTANT

- CHARTERED PROFESSIONAL ACCOUNTANT
- CHARTERED ACCOUNTANT

[134] As stated earlier, Mr. Warner is not an expert in Canadian trademark law. I shall disregard his analysis of the similarities between the trademarks in issue. Such question is an issue to be determined by the Registrar, taking into consideration all the evidence in the file.

X CROSS-EXAMINATIONS OF MR. WARNER AND MS. THOMAS

[135] During his cross-examination Mr. Warner admitted:

- he is familiar with the initials CGMA (page 5);
- he knows members of ICAO who use CGMA or Chartered Global Management Accountant as a designation (page 9);
- he is not aware of an accounting designation in Canada that uses the word “global” other than Chartered Global Management Accountant (page 10);
- he is not aware of accountants in other countries other than Canada and the US who uses Chartered Global Management Accountant or CGMA as a designation (page 11);
- he is not aware that ICAO filed an opposition to the application for the registration of the trademark CGMA (page 13);
- the ICAO started distributing promotional merchandise, such as a travel mug with the CPA Chartered Professional Accountants written on it, around November 2012 when the ICAO members started using the new Canadian designation (page 18).

[136] During her cross-examination Ms. Thomas admitted:

- discussions with CIMA about the Joint Venture started in April 2009 (page 47);
- the designation Chartered Global Management Accountant was picked up in 2010. The first choice was Chartered International Management Accountant (page 48);
- the designation was always to be awarded by the individual member organizations, which would be AICPA and CIMA and it was an asset of the Joint Venture (page 5);
- some Canadian members of AICPA were auto-enrolled and automatically qualified as CGMAs (page 52);
- the new designation was advertised in the CGMA magazine in print copy and a letter of introduction indicating that for a period of one year you had access to all of the materials and all the resources and the designation. It was free for one year (page 52);
- the Joint Venture is not a membership organization (page 56).

## XI OTHER EVIDENCE IN THE FILE

[137] Ms. Iosef was an articling student at the Opponent's law firm when she executed her affidavit. She attached as Exhibits 1 to 9 various extracts of the electronic file history for US application '348 for CHARTERED GLOBAL MANAGEMENT ACCOUNTANT.

[138] Ms. Iosef also attached as Exhibits 10 to 18 various extracts of the electronic file history for US application '187 for CHARTERED GLOBAL MANAGEMENT ACCOUNTANT.

[139] Ms. Grembowicz was an articling student at the Applicant's agent firm. She attached as Exhibits various printouts from CIPO's website for the following registrations:

- A: 311639 for CMA
- B: 410179 for SIGMA
- C: 529763 for CGB
- D: 529764 for CGF
- E: 576088 for CCMA ACMC & Design
- F: 585123 for CIMA
- G: 710912 for CPMA
- H: 798183 for CGL & Design
- I: 821249 for CFMA & Design
- J: 826478 for DGMA & Design
- K: 854409 for CRMA
- L: 862405 for CGSC

[140] Ms. Grembowicz also attached as Exhibit M a bundle of profiles of individuals printed from LinkedIn.

[141] During her cross-examination, Ms. Grembowicz admitted that:

- Exhibits A to L are printouts of CIPO website of regular trade-marks as opposed to official marks as stated in her affidavit (page 8);
- for the profiles on LinkedIn attached as Exhibit M, she was given those profiles taken from an old affidavit and she did not attempt to verify any of the information contained on the LinkedIn profiles (page 10);
- she was also given the numbers of the regular registrations attached as Exhibits A to L (pages 13-14).

## XII FINAL REMARKS

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

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

## XIII LEGAL ONUS AND BURDEN OF PROOF

[144] 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)].

## XIV THE MATERIAL DATES

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

- i) grounds of opposition based on section 30 of the Act: the filing date of the application (March 25, 2011) or the claimed priority date (March 4, 2011) [see

*Delectable Publications Ltd v Famous Events Ltd* (1989), 24 CPR (3d) 274 (TMOB) regarding section 30(a); *Canadian National Railway Co v Schwauss* (1991) 35 CPR (3d) at 94 (TMOB) for section 30(e); and *Tower Conference Management Co v Canadian Management Inc* (1990), 28 CPR (3d) 428 (TMOB) for section 30(i);

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

iii) ground of opposition based on section 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(3)(a): the filing date of the application (March 25, 2011) or the claimed priority date (March 4, 2011)[see section 16(3) of the Act]; and

v) ground of opposition based on lack of distinctiveness of the Mark: the filing date of the statement of opposition (January 22, 2013) [see *Metro-Goldwyn-Mayer Inc v Stargate Connections Inc* (2004), 34 CPR (4th) 317 (FCTD)].

[146] 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).

[147] 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.

[148] I consider the material date for a ground of opposition based on section 12(1)(b) of the Act to be the filing date of the application (March 25, 2011).

[149] I should point out that the difference between the priority date and the filing date of the application does not materially affect the outcome of my decision under any grounds of opposition where one of those dates is the material date.

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

[150] 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”.

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

contrary to section 30(f), at the priority filing date (which is invalid), 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 authorized persons of the Applicant or its predecessor in title, American Institute of Certified Public Accountants, is intended to indicate, and a statement that the Applicant or its predecessor in title, American Institute of Certified Public Accountants, is not engaged in the performance of services provided by authorized persons of the Applicant or its predecessor in title, American Institute of Certified Public Accountants, in association with which the certification mark is used;

[152] The Opponent argues that the services “accounting services” contained in the application are services provided by members of the “Applicant”, a defined term in the Opponent’s written argument that collectively refers to DC Corporation and its predecessors in title, the Joint Venture and AICPA. The Opponent adds that the services “certification that accounting services are being performed by professionals who have met established standards of knowledge, experience and competence required to excel in management accounting” contained in the application merely describes the purpose of a “certification mark” for use in association with “accounting services”.

[153] The Opponent argues that the Services should have been covered by an application for a certification mark. The Opponent contends that since the application should have been filed for the registration of a certification mark, it should have contained particulars of the defined standard that the use of the Mark is intended to indicate and a statement that the Applicant is not engaged in the performance of services such as those in association with which the certification mark is used. Such failure constitutes, according to the Opponent, an independent ground for refusing the application.

[154] The Applicant argues that it was at liberty to file an application to register the Mark either as a “regular mark” or as a “certification mark”. Since the application was filed for the registration of a “regular mark”, it was not necessary that the application contains particulars of

the defined standard that the use of the Mark is intended to indicate and a statement that the Applicant is not engaged in the performance of the Services.

[155] 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”.

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

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

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

contrary to section 30(a), at the priority filing date (which is invalid), 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 proposed to be used in Canada, in that,

- the services association services, namely, promoting the interests of financial and management accountants; and providing information and advice in the fields of accountancy and financial reporting" are not real services provided to the public because they are simply to make the public aware of the services provided by authorized persons of the Applicant or its predecessor in title, American Institute of Certified Public Accountants. 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 “accounting services” are services provided by authorized persons of the Applicant or its predecessor in title, American Institute of Certified Public Accountants, who have met the standards established by the Applicant or its predecessor in title, American Institute of Certified Public Accountants, for use of the alleged mark and thus, these services should be described in ordinary commercial terms in association with a certification mark, and not an ordinary trade-mark; and
- the services "certification that accounting services are being performed by professionals who have met established standards of knowledge, experience and competence required to excel in management accounting" are not real services provided to the public by the Applicant or its predecessor in title, American Institute of Certified Public Accountants, because they are simply referring to the nature of the "accounting services" provided by authorized

persons of the Applicant or its predecessor in title, American Institute of Certified Public Accountants, in association with a certification mark, and not to any real services provided by the Applicant or its predecessor in title, American Institute of Certified Public Accountants, in association with an ordinary trade- mark.

[158] 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 para 99 above].

[159] 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. 13 and his cross-examination at page 13].

[160] 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 54 of the Applicant's written argument, outlining this argument contains references to the register which have not been put into evidence in the record.

[161] With respect to the Opponent's argument that the services described in the second sub-paragraph of that ground of opposition are "services provided by authorized persons of the Applicant or its predecessor in title, American Institute of Certified Public Accountants, who have met the standards established by the Applicant or its predecessor in title, American Institute of Certified Public Accountants, for use of the alleged mark and thus, these services should be described in ordinary commercial terms in association with a certification mark, and not an

ordinary trade-mark” is simply a repetition of its ground of opposition based on section 30(f) of the Act namely, that the application should have been filed for the registration of a certification mark. This argument has already been disposed of.

[162] As for the services listed in the third sub-paragraph of that ground of opposition, the Opponent contends that they 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(f) 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.

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

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

[164] 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.

[165] I reproduce the first portion of the ground of opposition pleaded:

Contrary to section 30(i), the Applicant or its predecessor in title, American Institute of Certified Public Accountants, cannot have been satisfied that it was entitled to use the alleged mark in Canada as of the priority filing date in that, contrary to section 34,

- the priority claims based on US application nos. 85/258,348 and 85/258,187 are invalid because as of the filing date of the Application, the applications filed in the US did not include the same kind of services. Specifically, the US applications did not include the services “certification that accounting services are being performed by professionals who have met established standards of knowledge, experience and competence required to excel in management accounting”; and
- the priority claim based on US application no. 85/258,187 is invalid because as of the filing date of the Application, the application filed in the US was not for the registration of the same or substantially the same

trade-mark. Specifically, US application no. 85/258,187 was filed for the registration of a certification mark for use in association with “accounting services”. The US application no. 85/258,187 was not filed for the registration of an ordinary trade-mark.

[166] US application ‘187 covers accounting services and contains a certification statement which reads: “The certification mark, as intended to be used by authorized persons, is intended to certify that the services are being performed by professionals who have met established standards of knowledge, experience and competence required to excel in management accounting.”[see Exhibit 10 to Iosef Affidavit].

[167] Section 34(1) requires that the application filed in Canada covers the same kind of goods or services covered by the application forming the basis of the priority claim. The services identified in US application ‘187 are accounting services. So are the Services. Therefore the Services are of the same kind as those in the corresponding US application. The type of registration obtained in the US (a certification mark) may differ from the type of registration claimed in the present application (a regular trademark), but this difference does not prevent the Applicant from claiming a priority date under section 34 of the Act.

[168] As for US application ‘348, it covers association services described in the following terms: “Association services, namely, promoting the interests of financial and management accountants; and providing information and advice in the fields of accountancy and financial reporting” [see Exhibit 10 to Iosef Affidavit]. Services (1) are clearly of the same kind of services as those described in US applications ‘187 and ‘348.

[169] Even if I were wrong in concluding that the Services are of the same kind as of those covered by the corresponding US applications, as argued by the Applicant, this defect would only affect the priority date of the present application. This application is based on proposed use. Instead of having a priority date of March 4, 2011 it would have a filing date of March 25, 2011.

[170] For all these reasons I dismiss this first portion of the ground of opposition based on section 30(i) of the Act.

[171] There are other prongs under the section 30(i) ground of opposition which read as follows:

contrary to section 30(i), the Applicant or its predecessor in title, American Institute of Certified Public Accountants, cannot have been satisfied that, as of the priority filing date (which is invalid), the date of filing the Application and/or at all relevant times, it was entitled to use the alleged mark in Canada in association with the services described in the Application because the Applicant or its predecessor in title, American Institute of Certified Public Accountants, knew, or ought to have known that, as of the priority filing date (which is invalid), the date of filing the Application and/or at all relevant times, the alleged mark for use in association with the 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 **CHARTERED ACCOUNTANT**, for which public notice was given under s.9(1)(n)(iii) on April 29, 2009 under No. 916,584; **CHARTERED PUBLIC ACCOUNTANT**, for which public notice was given under s.9(1)(n)(iii) on May 4, 2011 under No. 920,690; **CHARTERED PROFESSIONAL ACCOUNTANT**, for which public notice was given under s.9(1)(n)(iii) on August 24, 2011 under No. 921,244; and **CERTIFIED PUBLIC ACCOUNTANT**, for which public notice was given under s.9(1)(n)(iii) on March 30, 2011 under No. 920,688;
- confusing with the trade-marks **CHARTERED ACCOUNTANT**; **CHARTERED PUBLIC ACCOUNTANT**; **CHARTERED PROFESSIONAL ACCOUNTANT** and **CERTIFIED PUBLIC ACCOUNTANT**, 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 Application's filing date and priority filing date (which is invalid);
- confusing with the certification mark **CERTIFIED MANAGEMENT ACCOUNTANT**, previously used or made known in Canada by Certified Management Accountants of Ontario ("CMAO"), 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 Application's filing date and priority filing date (which is invalid);
- 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, 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 Application's filing date and priority filing date (which is invalid);

- 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 services of the Applicant or its predecessor in title, American Institute of Certified Public Accountants, are offered by or related to management accountants who work or are involved globally and who have attained the necessary professional qualifications or standards and/or have acquired membership of a particular professional body, i.e. they are “chartered” professionals;
- a certification mark which cannot be used by the Applicant or its predecessor in title, American Institute of Certified Public Accountants, in the performance of services provided by authorized persons of the Applicant or its predecessor in title, American Institute of Certified Public Accountants, who use the alleged mark as a professional designation to indicate that they have met the standards established by the Applicant or its predecessor in title, American Institute of Certified Public Accountants; and
- a mark the use of which is prohibited by Ontario's *Chartered Accountants Act, 2010*, S.O. 2010, c.6 Sch. C and *Certified Management Accountants Act, 2010*, S.O. 2010, c. 6; and by Ontario's *Chartered Professional Accountants of Ontario Act, 2017*, S.O. 2017, c. 8, Sch. 3.

[172] Except for the last prong, these prongs are 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(3)(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.

[173] 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.

[174] 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.

[175] 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 March 4, 2011, the priority date or March 25, 2011 the filing date of the application. The *Ontario's Chartered Professional Accountants of Ontario Act, 2017*, S.O. 2017, c. 8, Sch. 3 came into force on May 17, 2017.

[176] 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. This is sufficient to dispose of this ground of opposition.

[177] However, I would still have dismissed this ground of opposition for the reasons set forth hereinafter; even taking into consideration the provisions contain in the various provincial statutes relied upon by the Opponent.

[178] 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.

[179] 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.

[180] 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).

[181] 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*.

[182] 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 CGMA for Chartered Global Management Accountant, the Mark.

[183] 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. The Court stated:

48 It is important to consider the long form of CGMA. A Chartered Global Management Accountant is significantly different from a Certified General Accountant. A member of the public and sophisticated managers in global business on balance would be able to distinguish between the two designations especially once they hear the long form of the abbreviation.

[184] *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.

[185] The Mark contains the additional word "GLOBAL" which, as admitted by Mr. Warner is not an element of accountants' designations used in Canada. It also has the word "CHARTERED" instead of "CERTIFIED". 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.

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

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

[187] The ground of opposition reads as follow:

- contrary to section 30(e), at the priority filing date (which is invalid), the date of filing the Application and at all relevant times, the Applicant or its predecessors in title, American Institute of Certified Public Accountants or Association of International Certified Professional Accountants, either by itself or through a licensee or by itself and through a licensee , never intended to use the alleged mark in Canada in association with the services:
  - "association services, namely, promoting the interests of financial and management accountants ; and providing information and advice in the fields of accountancy and financial reporting " because the alleged mark is a professional designation intended to be used as a certification mark by professionals certified by the Applicant or its predecessors in title, American Institute of Certified Public Accountants or Association of International

Certified Professional Accountants, and is not an ordinary trade-mark intended to be used by the Applicant or its predecessors in title, American Institute of Certified Public Accountants or Association of International Certified Professional Accountants, for association, information and advice services;

- "certification that accounting services are being performed by professionals who have met established standards of knowledge, experience and competence required to excel in management accounting" because the alleged mark is a professional designation intended to be used as a certification mark by professionals certified by the Applicant or its predecessors in title, American Institute of Certified Public Accountants or Association of International Certified Professional Accountants, and is not an ordinary trade-mark intended to be used by the Applicant or its predecessors in title, American Institute of Certified Public Accountants or Association of International Certified Professional Accountants, for certification services. Alternatively, the Applicant or the Applicant's predecessors in title, American Institute of Certified Public Accountants or Association of International Certified Professional Accountants, never intended to use the alleged mark in Canada in association with certification services because the Applicant or the Applicant's predecessors in title, American Institute of Certified Public Accountants or Association of International Certified Professional Accountants, is not a membership body and does not certify professionals or award the professional designation to professionals; and
- "accounting services" because these services are intended to be provided by professionals certified by the Applicant or its predecessors in title, American Institute of Certified Public Accountants or Association of International Certified Professional Accountants, in association with a certification mark, and are not real services intended to be provided by the Applicant or its predecessors in title, American Institute of Certified Public Accountants or Association of International Certified Professional Accountants, in association with an ordinary trade-mark .
- contrary to section 30(e), at the priority filing date (which is invalid), the date of filing the Application and at all relevant times, the Applicant's predecessors in title, American Institute of Certified Public Accountants or Association of International Certified Professional Accountants, either by itself or through a licensee or by itself and through a licensee, never intended to use the alleged mark in Canada in association with the services described in the application because at the time of filing the application, the alleged mark was actually intended to be used by the Applicant and not by American Institute of Certified Public Accountants or Association of International Certified Professional Accountants ;

[188] 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)].

[189] The first prong and its sub-prongs raise the issue that the Applicant should have filed an application for the registration of a certification mark as opposed to a regular trademark. I already dismiss this argument.

[190] In order to understand the full scope of the second prong, I reproduce an extract of the Opponent's written argument:

117. Fourth, at the time of filing, AICPA did not intend to use the trademark in Canada for any of the services described in the Application because it was the Joint Venture who intended to use the mark, not AICPA.

[191] The Opponent relies on the following facts:

- Prior to the filing date of the application (March 25, 2011) namely on March 17, 2011 both AICPA and CIMA announced that they were undertaking a joint venture that would “promote the professional development of management accountants across the world.” [see para. 11 to Thomas Affidavit];
- AICPA's announcement states that “The AICPA and CIMA would create a new not-for-profit joint venture that would promote a new, globally recognized management accounting designation” [see Exhibit 7 to Thomas Affidavit] while CIMA's announcement identifies the Mark as this new designation [see Exhibit 40 to Warner Affidavit];
- The Mark was always understood to be an asset of the Joint Venture, rather than an asset of AICPA [see Thomas cross-examination at 50:4-11]. AICPA was to be a licensee of the Mark [see para 17 of Thomas Affidavit];
- When AICPA filed the application in its own name and claimed that it intended to use the Mark in Canada it knew that its use of the Mark would only be as a licensee and that said use would accrue to the benefit of the Joint Venture.

[192] In *Hunter Douglas Canada Ltd v Flexillum Inc* 1983 CarswellNat 892 (TMOB) the Registrar stated that the provisions related to proposed use applications should be construed strictly.

[193] It is trite law to say that an application based on use is null and void if the applicant did not exist at the claimed date of first use and there is no reference to predecessor(s) in title in the application [see for example *The Rainbow Jean Co Ltd v Rainbow Blues Fashions Ltd* 1980

CarswellNat 984 (TMOB)]. In our case, the application was filed by an existing entity and based on proposed use, but the entity which was the intended owner of the Mark was not yet created at the filing date of the application.

[194] In *Dollar General Merchandising Inc v Steinberg* 2009 CarswellNat 1641 (TMOB), the Registrar maintained a ground of opposition based on section 30(e) where the evidence revealed that the application was filed by an individual on behalf of a corporate entity. The individual had no intention to use the mark applied for or licensed it. In his decision, the Registrar stated:

Although I doubt that Mr. Brown had any fraudulent intent when he filed the present application, he did gain a priority over other traders by filing it and his application's pendency may have deterred other traders from filing applications for the same or similar marks. In any event, non-compliance with Section 30(e) is not a mere technicality and Mr. Brown's false statement makes the present application void from the outset: see the opposition decisions in *Atlantic Queen Sea Foods Ltd. v. Frisco-Findus S.A.* (1992), 44 C.P.R.(3d) 261 at 267 and *Mirabel Fisheries Ltd. v. HydroSerre Inc.* (1994), 55 C.P.R.(3d) 567. (emphasis in the decision)

[195] Therefore, a fraudulent intent needs not to be proven under this ground of opposition.

[196] In our case, AICPA intended to use the Mark when it filed the application as per the evidence summarized above, but as a licensee and not as an owner of the Mark. Section 30(e) is a special provision which enables a party to file an application based on its intent to use a trademark as an owner, by itself and/or as a licensor of the trademark applied for.

[197] The present case is similar to the situation the Registrar was facing in *WTC World Trade Centres of Canada Ltd v Camrost York Developments Corp* 1995 CarswellNat 2884 (TMOB). In that case, the Registrar ruled that the application formally complied with section 30(e) as the required statement appeared in the application. However the question remained whether such statement (intention to use the trademark applied for) was true? The application was filed by a corporate entity on the basis of proposed use in association with “operation of a business dealing in residential condominiums...”. The applicant’s evidence included advertising material concerning the development of a residential condominium project in association with the mark applied for. The advertisement promoted the project as a joint venture of two other existing corporate entities. The Registrar concluded that the applicant was not the party that intended to use the trademark applied for. The ground of opposition was therefore maintained.

[198] In our case, clearly there was no intention of fraud on the part of AICPA when it filed the application. However, when it was filed on March 25, 2011, the Applicant had already made it public that the Mark was to be an asset of the Joint Venture. AICPA may have had the intention to use the Mark, not as an owner of the Mark but as a licensee. By filing the application under its name while the true owner was not yet in existence, AICPA may have deterred other traders from filing applications for the same or similar trademarks as ruled in *Dollar General* cited above.

[199] For all these reasons I maintain this ground of opposition. Therefore, I do not need to assess the alternate position in the second sub-prong of the first prong described above.

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

[200] 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

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

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

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

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

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

[201] The Opponent filed as additional evidence a certified copy of CHARTERED PROFESSIONAL ACCOUNTANTS, No. 922,429. Mr. Warner has attached to his affidavit certified copies of the other official marks cited in its statement of opposition, except for CHARTERED PUBLIC ACCOUNTANT, No. 920,690, and CERTIFIED PUBLIC ACCOUNTANT, No. 920,688. I exercised my discretion and check the register. Those registrations, as well as the others cited under this ground of opposition, are extant [see *Quaker*

*Oats Co of Can v Menu Foods Ltd* (1986), 11 CPR (3d) 410 at 411 (TMOB)]. Therefore, the Opponent has met its initial evidential burden.

[202] I consider official mark CHARTERED ACCOUNTANT No. 916,584 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.

[203] 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.

[204] 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.

[205] 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 and/or by accountants is not relevant in the context of this ground of opposition.

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

[207] The Opponent argues the existence of a family of official marks listed above, and as such it would be necessary to consider the characteristics of all the marks in the "family" in order to assess the degree of resemblance [see *Canadian Olympic Assn v Health Care Employees Union of Alberta* [1992]FCJ No 1129 (FCTD)].

[208] 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)].

[209] In his affidavit, Mr. Warner did file evidence of use, within the meaning of section 4 of the Act, of official mark CHARTERED ACCOUNTANT prior to the material date [see Exhibits 8 to 18 to his affidavit]. However, in so far as official marks CHARTERED PUBLIC ACCOUNTANT, CHARTERED PROFESSIONAL ACCOUNTANT and CHARTERED PROFESSIONAL ACCOUNTANTS are concerned, there is no evidence of use of any of them 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.

[210] Consequently, the concept of a “family” of trademarks does not apply in this case since 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].

[211] The addition of the words “GLOBAL” and “MANAGEMENT” 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 marks listed above. The Mark suggests a professional accountant designation for a certain type of accountant while the Opponent’s official marks suggest professional accountant designations for different other types of accountants.

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

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

[213] 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].

[214] 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)

[215] 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)].

[216] 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)].

[217] 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)].

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

There is nothing in the Act that precludes a valid certification mark from being registered for a professional designation, if that mark meets the criteria set out above, and to the extent the respondent relies upon previous case law to support an opposite finding, in my opinion such reliance is incorrect. In fact, counsel for both parties agreed during the hearing that a correct reading of the relevant sections of the Act would, in the right circumstances, allow for a valid registration of a professional association name or acronym, provided that the name or acronym meets the criteria of the relevant provisions of the Act as discussed above.

[219] I am fully aware that the present application is not for the registration of the Mark as a certification mark, but *CDA* established the principle that a professional designation can act as a trademark as long as it is:

- not clearly descriptive or deceptively misdescriptive of the services in association with which it is to be used;
- distinctive;
- not likely to be confusing with a registered or previously applied trademark or previously used trademark or tradename in Canada;
- used in accordance with section 4 of the Act.

[220] It follows that a professional designation should not automatically be considered as clearly descriptive.

[221] It is with these general principles in mind that 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.

[222] Essentially, the Opponent argues the Mark clearly describes the type of accounting services or the association itself. To that end Mr. Warner has included the definition of “Management accounting” found in *The St. James Encyclopedia of Banking & Finance, Ninth Edition*, by Glenn G. Munn et al. I reproduce the following extract:

A segment of accounting that deals specifically with how accounting data and other financial information can be used to manage businesses, governmental agencies, or not-for-profit entities. Management accounting focuses primarily on internal management needs. (...) The essence of management accounting is that it should provide the basis for a system of accountability [See para. 90 of Warner’s affidavit and Exhibit 44 to his affidavit].

[223] The Opponent adds that the terms “chartered” and “global” have dictionary meanings which are easily understood by Canadians. “Chartered” in the context of a professional person, means that the person has attained professional qualifications or standards and acquired membership in a particular professional body as defined in the online dictionary *www.dictionary.com* while “global” is defined in the same dictionary as “pertaining to the whole world; worldwide; universal” [see para. 89 and Exhibit 43 of Warner’s Affidavit].

[224] Consequently, according to the Opponent, the Mark clearly describes that the accounting services are provided by management accountants who work or are involved globally, and who have attained the necessary professional qualifications or standards to acquire membership in a professional body, and that the association and certification services are provided by the Applicant for those accountants.

[225] The Opponent makes reference to the Applicant’s evidence where the Mark is promoted as a “global management accountant” designation, “a global profession” [see Exhibit 13 A to Thomas Affidavit] and as an “international designation” [see Exhibit 18, page 3 to Thomas Affidavit].

[226] The Opponent makes reference to US applications ‘348 and ‘187 by pointing out that they mature to registration on the Supplemental Register in the US because the mark

CHARTERED GLOBAL MANAGEMENT ACCOUNTANT was found by the US Patent and Trademark Office to be merely descriptive of the applied-for services to be registered on the Principal Register [see Exhibits 8 and 17 to Iosef Affidavit]. I have no expert evidence in US trademarks law to prove that the concept of “merely descriptive” in the US is identical to the wording used in section 12(1)(b) of the Act namely “clearly descriptive”. Consequently, I am disregarding this argument.

[227] The Applicant argues that in order for a term or word to be clearly descriptive, that word or term can have “no reference to anything else”. If there is a possible alternative meaning, it cannot be said to be clearly descriptive as the mark would have more than one interpretation. To support such contention, it refers to *Molson Cos Ltd v Carling O’Keefe Breweries of Canada Ltd et al* (1981) 55 CPR (2d) 15 (FCTD) at paras. 73-74 and *Kraft General Foods Canada Inc v Melitta Canada Inc* (1992), 42 CPR (3d) 57 (TMOB).

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

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

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

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

[231] The Applicant contends that the Services are not services which would be typically performed by accountants or services of a nature that an average consumer would consider likely to be performed by accountants. This is not the test the case law has set out under section 12(1)(b) of the Act.

[232] The test I have to apply is the following: at the filing date of the application, would a potential customer looking for the Services in Canada think, on a first impression basis, that the Mark, when associated with the Services, clearly describes their character or quality.

[233] I conclude in the affirmative. When used in association with association services, the Mark clearly describes a global or worldwide association comprising certified management accountants. When used in association with the certification services, the Mark clearly identifies an accountant that has attained professional qualifications or standards and acquired membership in a worldwide association comprising management accountants. I agree with the Opponent that there is no mental gymnastics necessary to reach such results. It comes from a plain reading of the Mark as a whole.

[234] I should add that there is no evidence in the record, filed under section 12(2) of the Act, showing use of the Mark in Canada, at the material date by the Applicant, such that it would have become distinctive at the date of filing of the application. All the evidence of potential use of the Mark postdates the material date [see section IV.3 above].

[235] The ground of opposition based on Section 12(1)(b) is successful.

#### **XXI GROUND OF OPPOSITION BASED ON SECTION 2 (DISTINCTIVENESS)**

[236] 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 services of the Applicant or its predecessors in title, American Institute of Certified Public Accountants or Association of International Certified Professional Accountants, are offered by or related to management accountants who work or are involved globally and who have attained the necessary professional qualifications or standards and/or have acquired membership of a particular professional body, i.e. they are "chartered" professionals .

[237] 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)].

## **XXII GROUNDS OF OPPOSITION BASED ON THE LIKELIHOOD OF CONFUSION**

[238] The Opponent raises other grounds of opposition based on the likelihood of confusion with registered trademarks (section 12(1)(d) of the Act) and with previously used trademarks (section 16(3)(a) of the Act).

[239] I do not need to address these grounds of opposition as the Opponent has already been successful under three separate grounds of opposition (sections 30(e), 12(1)(b) and 2 of the Act).

**XXIII DISPOSITION**

[240] 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.

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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(i), the Applicant or its predecessors in title, American Institute of Certified Public Accountants or Association of International Certified Professional Accountants, cannot have been satisfied that it was entitled to use the alleged mark in Canada as of the priority filing date in that, contrary to section 34,

- the priority claims based on US application nos. 85/258,348 and 85/258,187 are invalid because as of the filing date of the Application, the applications filed in the US did not include the same kind of services. Specifically, the US applications did not include the services "certification that accounting services are being performed by professionals who have met established standards of knowledge, experience and competence required to excel in management accounting"; and
- the priority claim based on US application no. 85/258,187 is invalid because as of the filing date of the Application, the application filed in the US was not for the registration of the same or substantially the same trade-mark. Specifically, US application no. 85/258,187 was filed for the registration of a certification mark for use in association with "accounting services". The US application no. 85/258,187 was not filed for the registration of an ordinary trade-mark.

contrary to section 30(a), at the priority filing date (which is invalid), 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 proposed to be used in Canada, in that,

- the services "association services, namely, promoting the interests of financial and management accountants; and providing information and advice in the fields of accountancy and financial reporting" are not real services provided to the public because they are simply to make the public aware of the services provided by authorized persons of the Applicant or its predecessors in title, American Institute of Certified Public Accountants or Association of International Certified Professional Accountants. 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 "accounting services" are services provided by authorized persons of the Applicant or its predecessors in title, American Institute of

Certified Public Accountants or Association of International Certified Professional Accountants , who have met the standards established by the Applicant or its predecessors in title, American Institute of Certified Public Accountants or Association of International Certified Professional Accountants, for use of the alleged mark and thus, these services should be described in ordinary commercial terms in association with a certification mark, and not an ordinary trade-mark; and

- the services "certification that accounting services are being performed by professionals who have met established standards of knowledge, experience and competence required to excel in management accounting" are not real services provided to the public by the Applicant or its predecessors in title, American Institute of Certified Public Accountants or Association of International Certified Professional Accountants, because they are simply referring to the nature of the "accounting services" provided by authorized persons of the Applicant or its predecessors in title, American Institute of Certified Public Accountants or Association of International Certified Professional Accountants , in association with a certification mark, and not to any real services provided by the Applicant or its predecessors in title, American Institute of Certified Public Accountants or Association of International Certified Professional Accountants , in association with an ordinary trade-mark.

contrary to section 30(e), at the priority filing date (which is invalid), the date of filing the Application and at all relevant times, the Applicant or its predecessors in title, American Institute of Certified Public Accountants or Association of International Certified Professional Accountants, either by itself or through a licensee or by itself and through a licensee , never intended to use the alleged mark in Canada in association with the services:

- "association services, namely, promoting the interests of financial and management accountants ; and providing information and advice in the fields of accountancy and financial reporting " because the alleged mark is a professional designation intended to be used as a certification mark by professionals certified by the Applicant or its predecessors in title, American Institute of Certified Public Accountants or Association of International Certified Professional Accountants, and is not an ordinary trade-mark intended to be used by the Applicant or its predecessors in title, American Institute of Certified Public Accountants or Association of International Certified Professional Accountants, for association , information and advice services;
- "certification that accounting services are being performed by professionals who have met established standards of knowledge, experience and competence required to excel in management accounting" because the alleged mark is a professional designation intended to be used as a certification mark by professionals certified by the Applicant or its

predecessors in title, American Institute of Certified Public Accountants or Association of International Certified Professional Accountants, and is not an ordinary trade-mark intended to be used by the Applicant or its predecessors in title, American Institute of Certified Public Accountants or Association of International Certified Professional Accountants, for certification services. Alternatively, the Applicant or the Applicant's predecessors in title, American Institute of Certified Public Accountants or Association of International Certified Professional Accountants, never intended to use the alleged mark in Canada in association with certification services because the Applicant or the Applicant's predecessors in title, American Institute of Certified Public Accountants or Association of International Certified Professional Accountants, is not a membership body and does not certify professionals or award the professional designation to professionals; and

- "accounting services" because these services are intended to be provided by professionals certified by the Applicant or its predecessors in title, American Institute of Certified Public Accountants or Association of International Certified Professional Accountants, in association with a certification mark, and are not real services intended to be provided by the Applicant or its predecessors in title, American Institute of Certified Public Accountants or Association of International Certified Professional Accountants, in association with an ordinary trade-mark .
- contrary to section 30(e), at the priority filing date (which is invalid), the date of filing the Application and at all relevant times, the Applicant's predecessors in title, American Institute of Certified Public Accountants or Association of International Certified Professional Accountants, either by itself or through a licensee or by itself and through a licensee, never intended to use the alleged mark in Canada in association with the services described in the application because at the time of filing the application, the alleged mark was actually intended to be used by the Applicant and not by American Institute of Certified Public Accountants or Association of International Certified Professional Accountants ;

contrary to section 30(f), at the priority filing date (which is invalid), 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 authorized persons of the Applicant or its predecessors in title, American Institute of Certified Public Accountants or Association of International Certified Professional Accountants, is intended to indicate, and a statement that the Applicant or its predecessors in title, American Institute of Certified Public Accountants or Association of International Certified Professional Accountants, is not engaged in the performance of services provided by authorized persons of the Applicant or its predecessors in title, American Institute of Certified Public Accountants or Association of International Professional Accountants, in association with which the certification mark is used;

contrary to section 30(i), the Applicant or its predecessors in title, American Institute of Certified Public Accountants or Association of International Certified Professional Accountants, cannot have been satisfied that, as of the priority filing date (which is invalid), the date of filing the Application and/or at all relevant times, it was entitled to use the alleged mark in Canada in association with the services described in the Application because the Applicant or its predecessors in title, American Institute of Certified Public Accountants or Association of International Certified Professional Accountants, knew, or ought to have known that, as of the priority filing date (which is invalid), the date of filing the Application and/or at all relevant times, the alleged mark for use in association with the 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 CHARTERED ACCOUNTANT , for which public notice was given under s.9(1)(n)(iii) on April 29, 2009 under No. 916,584; CHARTERED PUBLIC ACCOUNTANT, for which public notice was given under s.9(1)(n)(iii) on May 4, 2011 under No. 920,690; CHARTERED PROFESSIONAL ACCOUNTANT, for which public notice was given under s.9(1)(n)(iii) on August 24, 2011 under No. 921,244; CHARTERED PROFESSIONAL ACCOUNTANTS , for which public notice was given under s.9(1)(n)(iii) on October 9, 2013 under No. 922,429; and CERTIFIED PUBLIC ACCOUNTANT , for which public notice was given under s.9(1)(n)(iii) on March 30, 2011 under No. 920,688;
- confusing with the trade-marks CHARTERED ACCOUNTANT ; CHARTERED PUBLIC ACCOUNTANT ; CHARTERED PROFESSIONAL ACCOUNTANT ; CHARTERED PROFESSIONAL ACCOUNTANTS and CERTIFIED PUBLIC ACCOUNTANT , all previously used and/or made known in Canada by the Opponent, the Opponent's predecessor in title, namely, 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 Application's filing date and priority filing date (which is invalid);
- confusing with the certification mark CERTIFIED MANAGEMENT ACCOUNTANT , previously used or made known in Canada by the Opponent, formerly Certified Management Accountants of Ontario ("CMAO"), 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,
- Association of International Professional Accountants, in association with which the certification mark is used;

- contrary to section 30(i), the Applicant or its predecessors in title, American Institute of Certified Public Accountants or Association of International Certified Professional Accountants, cannot have been satisfied that, as of the priority filing date (which is invalid), the date of filing the Application and/or at all relevant times, it was entitled to use the alleged mark in Canada in association with the services described in the Application because the Applicant or its predecessors in title, American Institute of Certified Public Accountants or Association of International Certified Professional Accountants, knew, or ought to have known that, as of the priority filing date (which is invalid), the date of filing the Application and/or at all relevant times, the alleged mark for use in association with the 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 CHARTERED ACCOUNTANT , for which public notice was given under s.9(1)(n)(iii) on April 29, 2009 under No. 916,584; CHARTERED PUBLIC ACCOUNTANT, for which public notice was given under s.9(1)(n)(iii) on May 4, 2011 under No. 920,690; CHARTERED PROFESSIONAL ACCOUNTANT, for which public notice was given under s.9(1)(n)(iii) on August 24, 2011 under No. 921,244; CHARTERED PROFESSIONAL ACCOUNTANTS , for which public notice was given under s.9(1)(n)(iii) on October 9, 2013 under No. 922,429; and CERTIFIED PUBLIC ACCOUNTANT , for which public notice was given under s.9(1)(n)(iii) on March 30, 2011 under No. 920,688;
- confusing with the trade-marks CHARTERED ACCOUNTANT ; CHARTERED PUBLIC ACCOUNTANT ; CHARTERED PROFESSIONAL ACCOUNTANT ; CHARTERED PROFESSIONAL ACCOUNTANTS and CERTIFIED PUBLIC ACCOUNTANT , all previously used and/or made known in Canada by the Opponent, the Opponent's predecessor in title, namely, 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 Application's filing date and priority filing date (which is invalid);
- confusing with the certification mark CERTIFIED MANAGEMENT ACCOUNTANT , previously used or made known in Canada by the Opponent, formerly Certified Management Accountants of Ontario ("CMAO"), 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 Application's filing date and priority filing date (which is invalid);
- 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, 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 Application's filing date and priority filing date (which is invalid);
- 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 services of the Applicant or its predecessors in title, American Institute of Certified Public Accountants or Association of International Certified Professional Accountants, are offered by or related to management accountants who work or are involved globally and who have attained the necessary professional qualifications or standards and/or have acquired membership of a particular professional body, i.e. they are "chartered" professionals;
- a certification mark which cannot be used by the Applicant or its predecessors in title, American Institute of Certified Public Accountants or Association of International Certified Professional Accountants, in the performance of services provided by authorized persons of the Applicant or its predecessors in title, American Institute of Certified Public Accountants or Association of International Certified Professional Accountants , who use the alleged mark as a professional designation to indicate that they have met the standards established by the Applicant or its predecessors in title, American Institute of Certified Public Accountants or Association of International Certified Professional Accountants; and
- a mark the use of which is prohibited by Ontario's *Chartered Accountants Act, 2010* , S.O. 2010, c.6 Sch. C and *Certified Management Accountants Act, 2010*, S.O. 2010, c. 6; and by Ontario's *Chartered Professional Accountants of Ontario Act, 2017*, S.O. 2017, c. 8, Sch. 3.

**(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 priority filing date (which is invalid), 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 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 services of the Applicant or its predecessors in title, American Institute of Certified Public Accountants or Association of International Certified Professional Accountants, are offered by or related to management accountants who work or are involved globally and who have attained the necessary professional qualifications or standards and/or have acquired membership of a particular professional body, i.e. they are "chartered" professionals ;
- contrary to section 12(1)(d), as of the priority filing date (which is invalid), 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 Chartered Professional Accountants of Canada or its predecessor in title The Society of Management Accountants of 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 ; and
- contrary to section 12(1)(e), as of the priority filing date (which is invalid), 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 CHARTERED ACCOUNTANT , for which public notice was given under s.9(1)(n)(iii) on April 29, 2009 under No. 916,584; CHARTERED PUBLIC ACCOUNTANT , for which public notice was given under s.9(1)(n)(iii) on May 4, 2011 under No. 920,690; CHARTERED PROFESSIONAL ACCOUNTANT , for which public notice was given under s.9(1)(n)(i ii) on August 24, 2011 under No. 921,244; CHARTERED PROFESSIONAL ACCOUNTANTS , for which public notice was given under s.9(1)(n)(iii) on October 9, 2013 under No. 922,429; and CERTIFIED PUBLIC ACCOUNTANT , for which public notice was given under s.9(1)(n)(iii) on March 30, 2011 under No. 920,688.

(c) Paragraph 38(2)(c)

The Applicant or its predecessors in title, American Institute of Certified Public Accountants or Association of International Certified Professional Accountants , is not the person entitled to registration of the alleged mark in that, contrary to section 16(3)(a), as of the priority filing date (which is invalid), the date of filing the Application and at all relevant times, it was and is confusing with:

- the trade-marks CHARTERED ACCOUNTANT; CHARTERED PUBLIC ACCOUNTANT ; CHARTERED PROFESSIONAL ACCOUNTANT; CHARTERED PROFESSIONAL ACCOUNTANTS and CERTIFIED PUBLIC ACCOUNTANT , all previously used and/or made known in Canada by the Opponent, the Opponent's predecessor in title, namely CPAAO and/or their licensees in association with providing accounting services and promoting and maintaining high standards in the accounting profession; and
- the certification mark CERTIFIED MANAGEMENT ACCOUNTANT , previously used and/or made known in Canada by the Opponent , formerly CMAO, 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, the Opponent's predecessor in title, namely CPAAO and/or the Opponent, formerly CMAO, have not abandoned their rights to the trade-marks CHARTERED ACCOUNTANT; CHARTERED PUBLIC ACCOUNTANT ; CHARTERED PROFESSIONAL ACCOUNTANT; CHARTERED PROFESSIONAL ACCOUNTANTS ; CERTIFIED PUBLIC ACCOUNTANT and CERTIFIED MANAGEMENT ACCOUNTANT in Canada.

(d) Paragraph 38(2)(d)

The alleged mark is not distinctive of the Applicant or its predecessors in title, American Institute of Certified Public Accountants or Association of International Certified Professional Accountants, in that, as of the priority filing date (which is invalid), the date of filing the Application and/or at all relevant times, including the date of the opposition,

- the alleged mark consists of, or so nearly resembles as to be likely to be mistaken for, the Opponent's official marks CHARTERED ACCOUNTANT , for which public notice was given under s.9(1)(n)(iii) on April 29, 2009 under No. 916,584; CHARTERED PUBLIC ACCOUNTANT , for which public notice was given under s.9(1)(n)(iii) on May 4, 2011 under No. 920,690; CHARTERED PROFESSIONAL ACCOUNTANT , for which public notice was given under s.9(1)(n)(iii) on August 24, 2011 under No. 921,244; CHARTERED PROFESSIONAL ACCOUNTANTS, for which public notice was given under s.9(1)(n)(iii) on October 9, 2013 under No. 922,429; and

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

- the alleged mark does not distinguish nor is it adapted to distinguish the services of the Applicant or its predecessors in title, American Institute of Certified Public Accountants or Association of International Certified Professional Accountants, from the services of the Opponent and/or the Opponent's predecessor in title, namely, CPAAO, including providing accounting services and promoting and maintaining high standards in the accounting profession, performed and advertised in Canada by the Opponent, the Opponent's predecessor in title, namely CPAAO and/or their licensees, in association with the trade-marks CHARTERED ACCOUNTANT ; CHARTERED PUBLIC ACCOUNTANT; CHARTERED PROFESSIONAL ACCOUNTANT ; CHARTERED PROFESSIONAL ACCOUNTANTS and/or CERTIFIED PUBLIC ACCOUNTANT, which were all 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 or its predecessors in title, American Institute of Certified Public Accountants or Association of International Certified Professional Accountants, from the services of the Opponent, formerly CMAO, 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, performed and advertised in Canada by the Opponent, formerly CMAO, in association with the certification 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 or its predecessors in title, American Institute of Certified Public Accountants or Association of International Certified Professional Accountants, from the services of Chartered Professional Accountants of Canada or its predecessor in title, The Society of Management Accountants of 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 and/or 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 services of the Applicant

or its predecessors in title, American Institute of Certified Public Accountants or Association of International Certified Professional Accountants, are offered by or related to management accountants who work or are involved globally and who have attained the necessary professional qualifications or standards and/or have acquired membership of a particular professional body, i.e. they are “chartered” professionals.

ANNEX B

<b>Application Number</b>	<b>Trademark</b>	<b>Applicant</b>	<b>Opponent</b>	<b>Grounds of opposition</b>
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),

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

## 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**

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**HEARING DATE** 2019-02-12

**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

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