

SECTION 45 PROCEEDINGS
TRADE-MARK: M=MORE
REGISTRATION NO. TMA616,457

[1] On August 30, 2007, at the request of Marcus Cohen Law Office (the Requesting Party), the Registrar issued the notice prescribed by s. 45 of the *Trade-marks Act*, R.S.C. 1985, c. T-13 (the Act) to The Society of Management Accountants of Alberta (the Registrant), the registered owner of registration No. TMA616,457 for the trade-mark M=MORE (the Mark). The Mark is registered in association with the following services:

research findings and recommendations with respect to accounting, business management and financial matters;

furnishing of material relating to educational and professional development related to the accounting field furnished from time to time to members of the applicant and others,

advertising in various media to promote the accounting services offered by members of the applicant to the public.

[2] Section 45 requires the registered owner of a trade-mark to show whether the mark has been used in Canada in association with each of the wares and services listed in the registration at any time during the three years preceding the date of the notice, in this case between August 30, 2004 and August 30, 2007. If the mark has not been used during that time period then the registered owner is required to indicate the date on which it was last used and the reason why it has not been used since that date. The onus on a registered owner under s. 45 is not a heavy one [*Austin Nichols & Co. v. Cinnabon, Inc.* (1998), 82 C.P.R. (3d) 513 (F.C.A.)].

[3] What qualifies as use of a trade-mark is defined in s. 4 of the Act, which is reproduced below:

4. (1) A trade-mark is deemed to be used in association with wares if, at the time of the transfer of the property in or possession of the wares, in the normal course of trade, it is marked on the wares themselves or on the packages in which they are distributed or it is

in any other manner so associated with the wares that notice of the association is then given to the person to whom the property or possession is transferred.

(2) A trade-mark is deemed to be used in association with services if it is used or displayed in the performance or advertising of those services.

(3) A trade-mark that is marked in Canada on wares or on the packages in which they are contained is, when the wares are exported from Canada, deemed to be used in Canada in association with those wares.

[4] The definition in s. 4(1) concerning when a mark is deemed to be used with wares states that the use must be “in the normal course of trade”. However, a “normal course of trade” requirement does not appear in the definition concerning when a mark is deemed to be used with services in s. 4(2).

[5] An affidavit sworn by Joy E. Thomas, the Registrant’s President and CEO, on May 9, 2008 was filed in response to the s. 45 notice.

[6] I note that on August 21, 2008, an assignment of the registration was recorded in favour of The Society of Management Accountants of Canada. However, as the assignment took place after the issuance of the s. 45 notice, it is not relevant to the issues at hand.

[7] Only the Requesting Party filed a written argument. An oral hearing was not requested.

[8] Ms. Thomas informs us that the Registrant is a self-governing professional body involved in the training, recruitment and regulation of Certified Management Accountants (CMAs). The Registrant’s mandate is twofold: to accredit CMAs in Alberta and to educate and then provide strategic management professionals to the Alberta marketplace. The Registrant is constituted pursuant to and governed by the Alberta *Regulated Accounting Profession Act*. The Registrant has provincial and territorial counterparts and these entities all work together through participation in a

national organization, CMA Canada. Ms. Thomas has provided a copy of a February 2, 2007 partnership agreement between The Society of Management Accountants of Canada, the Registrant and similar organizations from each of the other provinces and territories, which created the partnership CMA Canada.

[9] Ms. Thomas attests that the Mark has been used by the Registrant's provincial, territorial and national counterparts outside of Alberta under license from the Registrant. However, Ms. Thomas has not stated that the Registrant controls the character or quality of the services performed under such licenses. Therefore any evidence of use of the Mark by one of the Registrant's licensees has not been shown to qualify as the Registrant's use pursuant to s. 50 of the Act. I will therefore focus on the evidence of use of the Mark by the Registrant, as opposed to by its licensees. Materials provided that display the Mark and the Registrant's name (or its trading style CMA Alberta) include the following:

1. Exhibit "F": an advertisement announcing new CMAs in Alberta, from the November 19, 2004 edition of the *Calgary Herald*;
2. Exhibit "G": invitations to CMA graduation ceremonies in 2003 and 2004, including one held in November 2004;
3. Exhibit "L": an informational brochure describing and promoting accreditation programs dated 2004-2005;
4. Exhibit "O": pages from the 2005 edition of www.cma-alberta.com, which promote the Registrant's services, accessed using the Internet archive "waybackmachine". [I note that both Tremblay-Lamer J. and Teitelbaum D.J. accepted the reliability of the "waybackmachine" in *ITV Technologies Inc. v. WIC Television Ltd.* (2003), 29 C.P.R. (4th) 182 (F.C.) and *CanDrug Health Solutions et al. v. Thorkelson* (2007), 60 C.P.R. (4th) (F.C.), respectively.]

[10] The Requesting Party has pointed out that parts of Ms. Thomas' affidavit (particularly attestations as to when certain materials were used) are based upon information and belief. I am

disregarding those portions of her evidence. Nevertheless, I have considered the four above listed pieces of evidence because each of them bears a date within the relevant time period.

[11] The next step in my analysis is to determine which of the registered services are covered by the four above-listed materials. I am satisfied that the materials show use of the Mark by the Registrant in Canada during the relevant time period in association with “furnishing of material relating to educational and professional development related to the accounting field furnished from time to time to members of the applicant and others” [Exhibits “L” and “O”] and “advertising in various media to promote the accounting services offered by members of the applicant to the public” [Exhibits “F” and “O”].

[12] However, it is not evident that the Mark has been used in association with “research findings and recommendations with respect to accounting, business management and financial matters”. Nor is there any evidence of special circumstances that might justify the absence of use in association with these services. These services will therefore be struck from the registration.

[13] In its written argument, the Requesting Party has submitted that it is not clear that CMA Alberta and the Registrant are the same entity. The basis for this submission is that although Ms. Thomas states in paragraph 1 “the Society of Management Accountants of Alberta, also known as CMA Alberta”, she also states at paragraph 5 “CMA Alberta was also formerly known as The Society of Management Accountants of Alberta.” While I agree that the affidavit might have been better drafted, I accept that CMA Alberta and the Registrant are one and the same entity.

[14] Pursuant to my delegation under s. 63(3) of the Act, the registration will be restricted to “furnishing of material relating to educational and professional development related to the accounting field furnished from time to time to members of the applicant and others, advertising in various media to promote the accounting services offered by members of the applicant to the public”, in accordance with the provisions of s. 45(5) of the Act.

DATED AT TORONTO, ONTARIO THIS 10th DAY OF DECEMBER 2009.

Jill W. Bradbury
Member
Trade-marks Opposition Board