

LE REGISTRAIRE DES MARQUES DE COMMERCE  
THE REGISTRAR OF TRADE-MARKS

**Citation: 2016 TMOB 112**  
**Date of Decision: 2016-07-06**

**IN THE MATTER OF AN OPPOSITION**

**Institute of Professional Bookkeepers of  
Canada  
and**

**Opponent**

**Canadian Institute of Bookkeeping  
Incorporated**

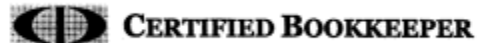
**Applicant**

**1,324,775 for CERTIFTIED  
BOOKKEEPER & Design**

**Application**

The record

[1] On November 8, 2006, Canadian Institute of Bookkeeping Incorporated (the Applicant) filed application No. 1,324,775 to register the certification mark CERTIFIED BOOKKEEPER & Design (reproduced below) (the Mark) based upon use of the Mark in Canada by the Applicant's licensee(s) in association with bookkeeping services since at least as early as July 1<sup>st</sup>, 1996:



[2] The application includes a disclaimer of the right to the exclusive use of CERTIFIED BOOKKEEPER apart from the Mark and sets the specific standards for use of the Mark as follows:

The use of the certification mark is intended to indicate that the specific services listed above in association with which it is used are of the following defined standard: that the licensee is a member in good standing of the Canadian Institute of Bookkeeping; that the licensee has obtained such levels of work place experience as a bookkeeper as approved by the applicant; that the licensee has successfully completed a College educational program as approved by the applicant; and that the licensee has obtained educational and training courses in the field of bookkeeping, professional ethics and conduct as approved by the applicant; each of the above standards as set out by the applicant is more specifically set forth and updated from time to time on he [sic] applicant's website at: www.cibcb.com.

[3] The application was advertised for opposition purposes in the *Trade-marks Journal* of January 8, 2014. Institute of Professional Bookkeepers of Canada (the Opponent) opposed the application under section 38 of the *Trade-marks Act*, RSC 1985, c T-13 (the Act) by filing a statement of opposition on June 6, 2014. The grounds of opposition are based upon sections 30(b), 30(f), 30(i), and 16(1)(b) of the Act.

[4] The Opponent elected not to file any evidence in support of its opposition. The Applicant filed evidence by way of an affidavit of its program director, Walter Krystia, sworn August 15, 2015 (the Krystia affidavit).

[5] Both parties filed written arguments and attended an oral hearing.

[6] For the reasons that follow, the opposition is successful.

#### The parties' respective burden or onus

[7] The Applicant bears the legal onus of establishing on a balance of probabilities that its application complies with the requirements of the Act. However, there is an initial evidential burden on the Opponent to adduce sufficient admissible evidence from which it could reasonably be concluded that the facts alleged to support each ground of opposition exist [see *John Labatt Ltd v Molson Companies Ltd* (1990), 30 CPR (3d) 293 (FCTD); and *Dion Neckwear Ltd v Christian Dior, SA et al* (2002), 20 CPR (4th) 155 (FCA)].

## Analysis

### Section 30(b) ground

[8] The Opponent has pleaded that:

The [Mark] is not registrable in view of Sections 38(2)(a) and 30(b) of the [Act], namely [the] application [...] *does not include a valid date of first use* from which the [A]pplicant, licensees or its members if any, have so used the [Mark] in association with the general class of services described in the application.

[9] The relevant date for considering a section 30(b) ground of opposition is the filing date of the Applicant's application [see *Georgia-Pacific Corporation v Scott Paper Ltd* (1984), 3 CPR (3d) 469 at 475 (TMOB)]. In this regard, section 30(b) of the Act requires that there be continuous use of the Mark since the date claimed [see *Labatt Brewing Co v Benson & Hedges (Canada) Ltd* (1996), 67 CPR (3d) 258 (FCTD)].

[10] To the extent that the relevant facts pertaining to a ground of opposition based on section 30(b) of the Act are more readily available to the Applicant, the evidential burden on the Opponent with respect to such a ground of opposition is less onerous [see *Tune Master v Mr P's Mastertune Ignition Services Ltd* (1986), 10 CPR (3d) 84 (TMOB)]. Furthermore, this burden can be met by reference not only to the Opponent's evidence but also to the Applicant's evidence [see *Labatt Brewing Company Limited v Molson Breweries, a Partnership* (1996), 68 CPR (3d) (FCTD) 216]. However, the Opponent may only successfully rely upon the Applicant's evidence to meet its initial burden if the Opponent shows that the Applicant's evidence puts into issue the claims set forth in the Applicant's application [see *Corporativo de Marcas GJB, SA de CV v Bacardi & Company Ltd* 2014 FC 323 at paras 30-38 (CanLII)].

[11] Before determining if the Applicant has been using the Mark as a certification mark in association with the Services as contemplated by the Act, I reproduce those sections of the Act that regard the use of certification marks.

[12] Section 2 of the Act defines a certification as follows:

*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.

[13] Further, section 23 of the Act does not permit the owner of a certification mark to use the mark, but rather deems use of the mark by its licensees to be use by the owner as follows:

(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.

[14] Finally, section 4(2) of the Act provides that 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.

[15] In the present case, relying on the Krystia affidavit, the Opponent submits that the Applicant has not satisfied the requirements to claim that the Mark has been used as a certification mark since July 1<sup>st</sup>, 1996. More particularly, it submits that it is a fundamental part of section 23 of the Act which requires that a certification mark is based on prior “use” but that use must not be by its owner. It submits that none of the evidence put forward by the Applicant satisfies an appropriate claim to use in association with bookkeeping services for others since the claimed date.

[16] I agree with the Opponent that the Applicant’s own evidence puts compliance of the application with section 30(b) of the Act into issue.

[17] This brings me to review and comment on the Krystia affidavit. I note that I am not affording weight to any of the statements made by Mr. Krystia that constitute personal opinion on the merits of the present proceeding. Furthermore, only the most salient facts will be

mentioned.


The Krystia affidavit

[18] In paragraphs 2 to 5 of his affidavit, Mr. Krystia provides background information on the Applicant. He describes the Applicant as a national non-profit organization created for the purpose of developing and regulating educational, professional, and ethical standards in the bookkeeping profession.

[19] Mr. Krystia states that the Applicant's members must obtain a certain level of education, complete courses with the Applicant, and agree to abide by the rules and regulations including the Applicant's code of conduct. He further states that the Applicant offers professional development courses to provide its members with skills in bookkeeping practices at local community colleges across Canada [see Exhibit "B" to his affidavit, which Mr. Krystia describes as a list printed from the Applicant's website at *www.cibcb.com* of 75 community colleges across Canada that partner with the Applicant to offer bookkeeping courses that meet the Applicant's requirements].

[20] Mr. Krystia then turns to the certification mark being the subject of the present proceeding. He points out that the application as filed includes a statement that the Applicant 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 Mark is used.

[21] Mr. Krystia goes on to state that since at least as early as July 1<sup>st</sup>, 1996, the Applicant "has been using the [Mark] in Canada". In support, he attaches under Exhibit "E" to his affidavit a copy of a brochure that the Applicant "started distributing to the public in as early as 1992", together with a copy of the invoice dated October 1992 for printing the first run of these brochures under Exhibit "F". Upon review of the brochure, I note that it is divided in three parts describing:

- (i) the Applicant's organization and mission;
- (ii) how to become "a  CERTIFIED BOOKKEEPER"; and
- (iii) the academic program designed to provide the knowledge and skills essential for the

practice as “a  CERTIFIED BOOKKEEPER ”.

As pointed out by the Opponent, there is no statement of continued use. Also, the use shown is *by the Applicant*. Furthermore, the brochure relates to the Applicant’s professional development program; this is not evidence of use of the Mark in association with the performance or advertising of bookkeeping services within the meaning of section 4(2) of the Act.

[22] Mr. Krystia states that as stated in the application, use of the Mark by a member of the Applicant shows that the member is in good standing with the Applicant and that the member has obtained certain levels of workplace experience as a bookkeeper as approved by the Applicant, that the member has successfully completed a college educational program as approved by the Applicant, and that the member has obtained educational and training courses in the field of bookkeeping, professional ethics, and conduct as approved by the Applicant.

[23] Mr. Krystia states that in order to use the Mark, the Applicant’s members must agree to and sign the Applicant’s Code of Professional Conduct and Requirement of Continued Certification form, a copy of which is attached under Exhibit “G” to his affidavit. As pointed out by the Opponent, the printout does not show any use of the Mark nor is it clear when this was created and for how long.

[24] Mr. Krystia states that since at least as early as 2013, the Mark has appeared on the diplomas given to the Applicant’s members who have obtained the academic and practical experience requirements set by the Applicant [see Exhibit “H” to his affidavit, which consists of sample diploma certificates from 2013, 2014 and 2015]. According to Mr. Krystia, since 2014, the Applicant “has issued the CERTIFIED BOOKKEEPER designation to 22 members.” As pointed out by the Opponent, the certificates postdate the claimed date of first use of the Mark. Furthermore, again it is use *by the Applicant*; it does not evidence any use of the Mark by licensees of the Applicant in association with bookkeeping services.

[25] Mr. Krystia states that since at least as early as March 22, 2000, the Applicant has been operating its corporate website located at *cibcb.com*. He goes on to state that since 2000, the Applicant has been using the Mark on its website in connection with information that explains “what the CERTIFIED BOOKKEEPER designation means and how to obtain the CERTIFIED

BOOKKEEPER designation.” Since 2001, the Applicant has also been using the Mark on the “members only” section of its website. Mr. Krystia explains that members in good standing may request from the Applicant a PDF or Word version of the Mark for use on business cards, letters or other promotional materials [see printouts from the Applicant’s website attached to his affidavit as Exhibits “J” and “L”; and Exhibits “I” and “K” providing website traffic information for recent years]. As pointed out by the Opponent, none of these exhibits evidence any use of the Mark by licensees of the Applicant in association with bookkeeping services since July 1<sup>st</sup>, 1996 or at any time whatsoever. While the printout from the “members only” section under Exhibit “L” may arguably show an ability to use the Mark as a certification mark on business cards, letters or other promotional material, I note that the “document properties” indicate that the document was created on January 16, 2001 (that is well after the claimed date of first use of the Mark). Furthermore, it does not evidence any actual use of the Mark by licensees for the purposes of distinguishing the bookkeeping services they perform [see by way of analogy *Ontario Dental Assistants Association v Canadian Dental Association*, 2013 FC 266 (CanLII) at paras 29-30, conf’d 2013 FCA 279 (CanLII)].

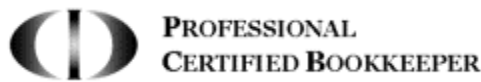
[26] Mr. Krystia then turns to the Applicant’s use of other trade-marks and certification marks. He states that the Applicant is the owner of the registered trade-mark I & Design (TMA542,254) (reproduced below) in Canada, since March 13, 2001, used in association with bookkeeping services since at least as early as July 19, 1996 [see Exhibit “M” attached to his affidavit, which consists of a computer generated copy of the registration for this mark]:



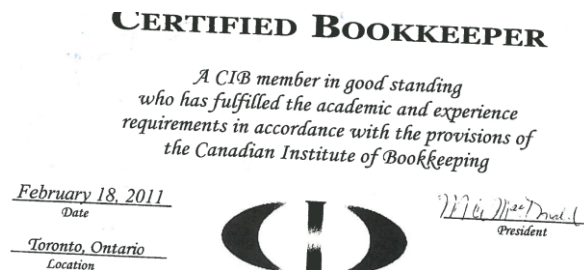
Mr. Krystia adds that “[a]s described in the application, ‘bookkeeping services’ refers to the training services [the Applicant] offers to others. [The Applicant] itself does not offer accounting services.” I note that the services covered by registration TMA542,254 are described as “bookkeeping”. Since the present application covers “bookkeeping services”, I find Mr. Krystia’s characterization of the services ambiguous.

[27] Mr. Krystia states that the Applicant also owns a trade-mark application for

PROFESSIONAL CERTIFIED BOOKKEEPER & DESIGN (application No. 1,472,995) (reproduced below), which was filed on March 12, 2010, on the basis of proposed use in Canada in association with, among other services, association services, training courses, educational modules, workshops and seminars in the field of bookkeeping, arranging and conducting conferences, trade shows, roundtables discussions and symposia in the field of bookkeeping, employment services, research and information identification and retrieval services in the field of bookkeeping, and publishing services [see Exhibit “N” attached to his affidavit, which consists of a computer generated copy of the application for this mark]:



[28] Mr. Krystia states that in addition to the Mark, the Applicant “has been using the designation CERTIFIED BOOKKEEPER” in Canada since at least as early as 1993. He states that like the Mark, “the CERTIFIED BOOKKEEPER designation is used to indicate that the bookkeeping services offered by [the Applicant] are of a defined standard, that a member is in good standing with [the Applicant], and that the member has obtained certain levels of education, training and workplace experience.” He attaches as Exhibit “O” to his affidavit a summary of the number of “CERTIFIED BOOKKEEPER graduates” by year from 1996-2013 and sample diploma certificates showing the designation CERTIFIED BOOKKEEPER from 2000-2013. Upon review of this exhibit, I note that the certificates from 2000-2011 do not contain the Mark. Rather, they all show use of the phrase CERTIFIED BOOKKEEPER separate and distinct from the I design element of the Mark. The I design element always appears alone. It never appears alongside the words CERTIFIED BOOKKEEPER, as per the example reproduced below:



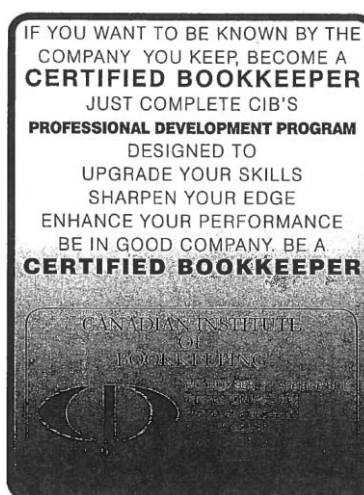
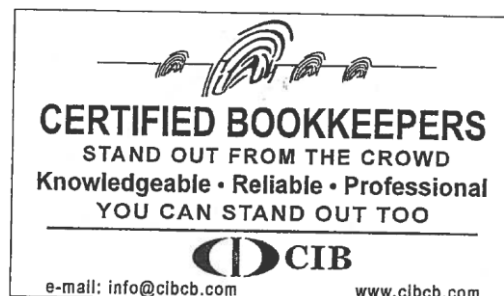
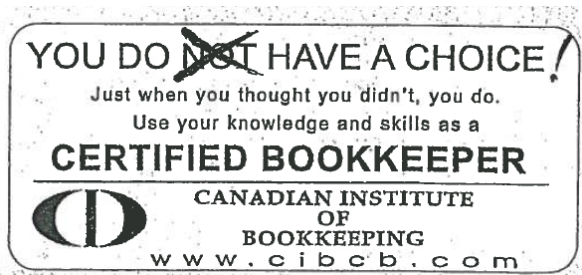
[29] I consider the design element of the Mark to be the dominant part of it in view of the descriptive character of the words CERTIFIED BOOKKEEPER in the context of the applied-for



services. As this dominant feature of the Mark has not been preserved in close proximity with the words CERTIFIED BOOKKEEPER in the example above, I find that as a matter of first impression the public would not have perceived the Mark as the trade-mark being used [see *Promafil Canada Ltée v Munsingwear Inc* (1992), 44 CPR (3d) 59 (FCA)].

[30] As for the sample diploma certificates from 2012-2013, while they do contain the Mark, they do not show use as early as 1996. Furthermore, while they may arguably show an ability to use the Mark as a certification mark, they, once again, do not evidence any actual use of the Mark by licensees of the Applicant in association with the performance or advertising of bookkeeping services.

[31] Mr. Krystia then turns to the Applicant's advertising. He states that since 1994 the Applicant has been advertising and offering its bookkeeping courses in calendars distributed by community colleges across Canada [see Exhibit "P" attached to his affidavit, which consists of sample copies of Continuing Education Calendars provided to prospective students and web pages from community colleges across Canada from 2005 to 2013]. He further states that the Applicant has advertised its bookkeeping services to the public and to the accounting profession in local and national publications since 1999. These publications include: "Bottom Line", "CMA Magazine", "B.C. Counsellor", "Canadian Study", "Metro", "OSCA Today", "Lexis Nexis", "CGA Ontario Annual Roster & Directory of Services", "Employment News", "Toronto Star", "Accounting World Newspaper", "Career Choices", "HR World Newspaper", and "OSAC Membership Directory". From 2005-2012, the Applicant spent over \$71,000 on advertising expenditures [see the samples of advertisements attached as Exhibits "R" and "S" to his affidavit; and the copies of invoices showing advertising expenditures attached under Exhibit "Q"]. However, upon review of these exhibits, I note that none of them show use of the Mark *per se*. Rather, they all show use of the phrase CERTIFIED BOOKKEEPER separate and distinct from the I design element of the Mark. The I design element always appears either alone or in close proximity with the name "Canadian Institute of Bookkeeping" or the acronym "CIB". It never appears alongside the words CERTIFIED BOOKKEEPER, as per the examples reproduced below:



[32] Once again, I find that as a matter of first impression the public would not have perceived the Mark as the trade-mark being used. Furthermore, the use shown is *by the Applicant* and relates to its professional development program; this is not evidence of use of the Mark by the Applicant's licensees in association with the performance or advertising of bookkeeping services.

[33] The last parts of Mr. Krystia's affidavit discuss the Applicant's opposition to the Opponent's PROFESSIONAL CERTIFIED BOOKKEEPER trade-mark application No. 1,341,233, and refer to other trade-mark applications filed by the Opponent that were ultimately refused by the Registrar.

[34] Finally, Mr. Krystia concludes his affidavit stating that the Applicant "has been using the [Mark] for almost 19 years, and the [designation] CERTIFIED BOOKKEEPER for over 20 years

in Canada”. As noted by the Opponent, this statement is contradictory in that use by the Applicant is not acceptable under section 23(1) of the Act. Furthermore, it amounts to a blanket statement.

[35] While the Applicant was under no obligation to positively evidence continuous use of the Mark since the date of first use of July 1<sup>st</sup>, 1996 claimed in its application, the Applicant elected to file evidence. In this regard, the fact that Mr. Krystia was not cross-examined does not prevent me from assessing the value of his evidence [see by analogy, *Ontario Dental Assistants Association, supra*, at para 31]. My review of the Krystia affidavit raises more questions than it provides evidence of use of the Mark as a certification mark as of the date claimed and clearly puts into issue the claims set forth in the application.

[36] First, there is no evidence that any of the Applicant’s members commenced use of the Mark in association with bookkeeping services on July 1<sup>st</sup>, 1996 or at any time whatsoever. In fact, not one example evidencing use by any of the Applicant’s members was offered. Second, while nothing prevents the Applicant from using the Mark as an ordinary trade-mark to identify its educational and/or association services, the evidence suggests that the Applicant has solely used the Mark to promote its own services as opposed to licensing it to others as a certification mark. Third, the examples of use attached to the Krystia affidavit do not show use of the Mark *per se*, or else, do not show use as early as the date of first use of the Mark.

[37] In view of all the foregoing, the Opponent has satisfied the evidential burden on it to establish that the application does not conform to section 30(b) of the Act. The Applicant having failed to establish on the balance of probabilities that its application complies with section 30(b) of the Act, this ground of opposition is successful.

#### Section 30(f) ground

[38] The Opponent has pleaded that:

The [Mark] is not registrable in view of Sections 38(2)(a) and 30(f) of the [Act] because the application does not set out the 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 manufacture, sale, leasing or hiring of the wares or the performance of the services such as those in association with which the [Mark] is *allegedly used*.

[39] The application does contain particulars of the defined standard that the use of the Mark is intended to indicate. The application also specifically states that the Applicant is not engaged in the manufacture, sale, leasing or hiring of the wares or the performance of the services such as those in association with which the Mark is used. Accordingly, this ground is dismissed.

#### Section 30(i) ground

[40] The Opponent has pleaded that:

The [Mark] is not registrable in view of Sections 38(2)(a) and 30(i) of the [Act] because, at the date of filing of the application, the Applicant could not properly have been satisfied that it was entitled to use the [Mark] in Canada in association with the services described in the application, in particular because of the *invalid date of first use claimed*.

[41] Where an applicant has provided the statement required by section 30(i), this ground should only succeed in exceptional cases such as where there is evidence of bad faith on the part of the applicant [see *Sapodilla Co Ltd v Bristol-Myers Co* (1974), 15 CPR (2d) 152 (TMOB) at 155]. As the application includes the required statement and there is no allegation or evidence of bad faith or other exceptional circumstances, this ground is dismissed. I note that this pleading has been more appropriately raised under section 30(b) of the Act, discussed above.

#### Section 16(1)(b) ground

[42] The Opponent has pleaded that:

The Applicant is not the person entitled to registration of the [Mark] in view of Sections 38(2)(c), 16(1)(b) and 16(5) of the [Act] because, at the date on which it allegedly first used the [Mark], it was confusing with the Opponent's trade-mark PROFESSIONAL CERTIFIED BOOKKEEPER that had been previously filed by the Opponent and which trade-mark was not abandoned at the date of advertisement of the Applicant's application.

[43] The application relied upon by the Opponent (namely application No. 1,341,233 referred to above, the particulars of which were also attached to the statement of opposition) having been filed on March 28, 2007, that is *after* the *date of first use* claimed in the Applicant's application for the Mark, cannot form the basis of a section 16(1)(b) ground of opposition. Accordingly, this ground is dismissed.

Disposition

[44] Pursuant to the authority delegated to me under section 63(3) of the Act, I refuse the application under section 38(8) of the Act.

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Annie Robitaille  
Member  
Trade-marks Opposition Board  
Canadian Intellectual Property Office

**TRADE-MARKS OPPOSITION BOARD  
CANADIAN INTELLECTUAL PROPERTY OFFICE  
APPEARANCES AND AGENTS OF RECORD**

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**HEARING DATE:** June 6, 2015

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