

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

**Citation: 2016 TMOB 39**  
**Date of Decision: 2016-03-01**

**IN THE MATTER OF AN OPPOSITION**

**Canadian Institute of Bookkeeping  
Incorporated  
and**

**Opponent**

**Institute of Professional Bookkeepers of  
Canada**

**Applicant**

**1,341,233 for Professional Certified  
Bookkeeper**

**Application**

The record

[1] On March 28, 2007, Institute of Professional Bookkeepers of Canada filed application No. 1,341,233 to register the trade-mark Professional Certified Bookkeeper (the Mark).

[2] The application was originally filed upon the basis of proposed use of the Mark in Canada in association with various services and publications and course and education materials all in the fields of bookkeeping, as well as with promotional clothing and promotional merchandise goods. However, during the course of examination of the application, all of the goods and services in the fields of bookkeeping were withdrawn from the application by the Applicant following an objection raised by the Examiner based on descriptiveness of the Mark; the Applicant having limited its application to the “promotional clothing” and “promotional

merchandise” goods only, the details of which are attached to my decision as Schedule “A” hereto.

[3] The application was advertised for opposition purposes in the *Trade-marks Journal* of December 12, 2012. Canadian Institute of Bookkeeping Incorporated (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 February 12, 2013. The grounds of opposition are based upon sections 30(e), 30(i), 16(3)(a), and 2 of the Act.

[4] The Opponent filed evidence by way of an affidavit of its program director, Walter Krystia, sworn August 15, 2013 (the Krystia affidavit). The Applicant filed evidence by way of an affidavit of its Executive Director, Luigi Prosperi, sworn December 18, 2013 (the Prosperi affidavit).

[5] Both parties filed written arguments. However, neither party requested an oral hearing. In parallel to the filing of its written argument, the Opponent sought leave to file an amended statement of opposition so as to allege its prior adoption and use of the common law trade-mark CERTIFIED BOOKKEEPER, in addition to that of the certification mark CERTIFIED BOOKKEEPER & Design (discussed below), which request was objected to by the Applicant and refused by the Registrar by Office letter dated June 12, 2014.

[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)].

## Overview of the evidence

[8] I shall note at this point of my decision that I am not affording weight to any of the statements made by the affiants that constitute personal opinion on the merits of the present proceeding. Furthermore, only the most salient facts will be mentioned.

### The Opponent's evidence filed through the Krystia affidavit

[9] In paragraphs 4 to 7 of his affidavit, Mr. Krystia provides background information on the Opponent, its business and its use of the designation CERTIFIED BOOKKEEPER.

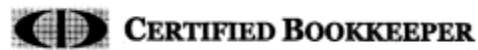
[10] Mr. Krystia describes the Opponent as a national non-profit organization created for the purpose of developing and regulating educational, professional, and ethical standards in the bookkeeping profession.

[11] Mr. Krystia explains that the Opponent's members must obtain a certain level of education, complete courses with the Opponent, and agree to abide by the rules and regulations including the Opponent's code of conduct. The Opponent 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 Opponent's website at *www.cibcb.com* of 79 community colleges across Canada that partner with the Opponent to offer bookkeeping courses that meet the Opponent's requirements].

[12] Mr. Krystia goes on to explain that when a member has obtained the academic and practical experience requirements set by the Opponent, the member receives a diploma certificate bearing the designation CERTIFIED BOOKKEEPER. The receipt of this diploma allows a member to use the CERTIFIED BOOKKEEPER designation as long as they are a member in good standing [see Exhibit C to his affidavit, which Mr. Krystia describes as 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].

[13] In paragraph 8 and 9 of his affidavit, Mr. Krystia turns to the Opponent's trade-marks. He provides under Exhibits D and E respectively, computer generated copies of the registry pages

for the registration for the trade-mark I & Design (reg. No. TMA542,254) and application for the certification mark CERTIFIED BOOKKEEPER & Design (reproduced below) (application No. 1,324,775), both relating to bookkeeping services:



[14] Mr. Krystia refers to this latter mark as the “CERTIFIED BOOKKEEPER Certification Mark” and I will do the same throughout my decision.

[15] In paragraphs 10 to 17 of his affidavit, Mr. Krystia further describes the Opponent’s business. He states that since at least as early as 1993, the Opponent has been promoting its business in Canada using the word mark CERTIFIED BOOKKEEPER. Mr. Krystia refers to this mark as the “CERTIFIED BOOKKEEPER Mark” and I will do the same when referring to his affidavit.

[16] Mr. Krystia goes on to explain how the Opponent has been advertising and offering its bookkeeping services in association with the CERTIFIED BOOKKEEPER Mark over the years, along with supporting Exhibits F to L. I will discuss some of these exhibits in more detail below.

[17] I shall note at this point of my decision that except for Exhibits A (letters patent of the Opponent) and E (registry page of the application for the CERTIFIED BOOKKEEPER Certification Mark), which expressly refer to the Opponent, the vast majority of the exhibits attached to Mr. Krystia’s affidavit refer to the “CANADIAN INSTITUTE OF BOOKKEEPING” (i.e. without the word INCORPORATED). Some also refer to the acronym “CIB”. I note that in paragraph 1 of his affidavit, Mr. Krystia states that he will be referring to CANADIAN INSTITUTE OF BOOKKEEPING INCORPORATED as “CIB” or “the Opponent”. In paragraph 18 of his affidavit, Mr. Krystia refers to a trade-mark application for CERTIFIED BOOKKEEPER previously filed by “CIB” (i.e. the Opponent) in or about June 23, 1999 (application No. 1,019,791), which he explains was later abandoned for failure to respond to an Office action. The particulars of this latter application (attached under Exhibit M to Mr. Krystia’s affidavit) identify the applicant as CANADIAN INSTITUTE OF BOOKKEEPING and disclose the very same post office address as that of the Opponent. The vast majority of the exhibits attached to Mr. Krystia’s affidavit also disclose a post office address

identical to that of the Opponent. In the circumstances, I find it reasonable to conclude that CANADIAN INSTITUTE OF BOOKKEEPING and the Opponent are the same entity, not to mention that the Applicant had the opportunity to cross-examine Mr. Krystia on his sworn statements but chose not to.

The Applicant's evidence filed through the Prosperi affidavit

[18] In paragraphs 2 to 6 of his affidavit, Mr. Prosperi provides background information on trade-mark applications that were filed by the Applicant and refused by this Board following opposition proceedings brought by the very same Opponent [see *Canadian Institute of Bookkeeping Incorporated v Institute of Professional Bookkeepers of Canada*, 2012 TMOB 181 (relating to application No. 1,347,718 for the trade-mark CPB – CERTIFIED PROFESSIONAL BOOKKEEPERS OF CANADA); and *Canadian Institute of Bookkeeping Incorporated v Canadian Institute of Professional Bookkeepers*, 2013 TMOB 14 (relating to application No. 1,323,105 for the trade-mark CERTIFIED BOOKKEEPER)], as well as an application for the trade-mark IPBC, which matured to registration on May 23, 2012.

[19] In paragraphs 8 and 9 of his affidavit, Mr. Prosperi states that since the filing of its various trade-mark applications, the Applicant has expanded over the last seven years to 1100 registered members including at least 488 accredited “CPB” members (certified to use the “CPB” mark), managed by 11 full-time staff members. He goes on to explain that the Applicant is managed as a true non-profit society for the benefit of the members and the public. He states that since its inception, the Applicant has reviewed CPB examination procedures for the purpose of improving accreditation standards for bookkeepers. Accredited members are certified to use the trade-marks “CPB” and “CPB – CERTIFIED PROFESSIONAL BOOKKEEPER” on annual renewal and provided the rules and regulations are adhered to, maintained and reported.

[20] In paragraph 10 of his affidavit, Mr. Prosperi goes on to state that the Applicant recognized the need to maintain and improve qualifications and standards with the bookkeeping profession much in the same way as the designations “CA” (Chartered Accountant), “CGA” (Certified General Accountant) and “CMA” (Certified Management Accountant) used within the accounting profession.

[21] In paragraph 12 of his affidavit, Mr. Prosperi states that he has been informed that after introducing the Mark, the Applicant received numerous letters from various government officials throughout Canada recognizing the Applicant and its efforts to create standards within the bookkeeping profession. He states that the letters also acknowledged the Applicant as a leader in the field, and acknowledged CERTIFIED PROFESSIONAL BOOKKEEPER as a designation derived by the Applicant. However, none of these letters are attached to his affidavit. As such, these statements of Mr. Prosperi constitute inadmissible hearsay.

[22] In paragraphs 13 to 22 of his affidavit, Mr. Prosperi provides information on the Applicant's marketing and media releases. He states that the Applicant has been marketing its services and the CPB – PROFESSIONAL BOOKKEEPER designation since 2007 through its website, newsletters, trade shows, regional meetings, webinars, brochures and email campaigns across Canada. He states that since 2007, the Applicant has maintained an active website at *www.ipbc.ca*, which displays information about its services in association with the trade-mark IPBC. He further states that since May 2007 information was and continues to be posted on the website regarding the CPB – PROFESSIONAL CERTIFIED BOOKKEEPER certification and how it may be obtained. He states that “[f]rom time to time the acronym appears interchangeably as the beginning or the end of trade-mark in conjunction with the words CERTIFIED PROFESSIONAL BOOKKEEPER. When individuals visit the website, the trade-mark CERTIFIED PROFESSIONAL BOOKKEEPER (CPB) is also recognizable on the home page.” He attaches to his affidavit under Exhibits C to E respectively, printouts from such website for the years 2007, 2010 and 2013.

[23] Mr. Prosperi further explains that since 2007, the Applicant produces and delivers monthly email letters to approximately 14,000 people. Approximately 5 to 6 times per year a membership drive is included with the email to promote the CPB – CERTIFIED PROFESSIONAL BOOKKEEPER designation. The Applicant has also regularly marketed its flyers through mail outs, trade shows and the like from 2007 to the present. However, no samples of any of the Applicant's alleged newsletters, brochures, flyers, or the like are attached to his affidavit.

## Analysis of the grounds of opposition

### Grounds of opposition based on non-compliance with section 30 of the Act

[24] The Opponent has pleaded that:

2.(a) Pursuant to [s]ection 38(2)(a) of the [Act], the application does not comply with [s]ection 30(i) of the Act since the Applicant knew or ought to have known of the Opponent's extensive reputation and goodwill in its CERTIFIED BOOKKEEPER and Design certification mark [i.e. the CERTIFIED BOOKKEEPER Certification Mark] and its prior use since at least as early as July 1, 1996 [...].

The Applicant filed its application in bad faith, since it did not and does not intend to use the [Mark] in association with the wares applied for, but rather, for the identical services as those of the Opponent. Since the [Mark] lacks any distinctive element, the [Mark] application would not be registrable for the services intended by the Applicant. Consequently, the Applicant has acted in bad faith by applying for the [Mark] in association with wares it does not intend to use the mark with, and consequently the Applicant could not have been satisfied that it was entitled to use the [Mark] in Canada in association with the wares described in its application.

2.(b) Pursuant to [s]ection 38(2)(a) of the Act, the application does not comply with [s]ection 30(e) of the Act, in that contrary to the statement made in the application, at the filing date of the application, the Applicant lacked an intention to use the [Mark] in Canada in association with the applied for wares since the Applicant knew of ought to have known of the Opponent's extensive reputation and goodwill in its [CERTIFIED BOOKKEEPER Certification Mark] and its prior use since at least as early as July 1, 1996.

[25] The material date to assess these two grounds of opposition is the date the application was filed, that is March 28, 2007 [see *Canadian National Railway Co v Schwauss* (1991), 35 CPR (3d) 90 (TMOB); and *Tower Conference Management Co v Canadian Exhibition Management Inc*, (1990) 28 CPR (3d) 428 at 432 (TMOB)].

[26] In its written argument, the Opponent submits that it has filed uncontroverted evidence of its extensive and ongoing use since at least as early as 1996 of its CERTIFIED BOOKKEEPER Certification Mark and use since at least as early as 1993 of its CERTIFIED BOOKKEEPER Mark, both in association with its bookkeeping services. Given this evidence, the Opponent submits that it is obvious that the Applicant ought to have known of the Opponent's CERTIFIED BOOKKEEPER Certification Mark and CERTIFIED BOOKKEEPER Mark, and its extensive and ongoing use of same, to such an extent that the Applicant could not have been satisfied of its

entitlement to use the Mark in Canada as at the filing date.

[27] The Opponent further submits that the Applicant filed its application in bad faith, since it did not and does not intend to use the Mark in association with the goods applied for, but rather, for services identical to those of the Opponent. More particularly, the Opponent submits that:

The promotional items listed in the application are inextricably and inherently linked to the services offered by the Applicant; indeed, the use of the terms “[p]romotional clothing” and “[p]romotional merchandise” in the application necessarily implies that the Applicant proposes to use the [M]ark in association with those wares for the purposes of promoting itself in general and its services in particular.

Thus, the [Mark], as the Applicant proposes to use it, is descriptive of the services that the items listed in the application are designed to promote. Furthermore, the wording of the application necessarily implies that the Applicant does not intend to sell the wares set out therein – they are all *promotional* items. Rather, it is respectfully submitted that the Applicant intends to distribute these promotional items free-of-charge so as to establish a name for itself as a provider of certification services, and receive a monopoly in the use of the [Mark] in association with wares designed solely to promote those services.

The Applicant would not have succeeded had it attempted to register the [Mark] for use in association with bookkeeping services; its attempt would have no doubt met the same fate as the attempt of the Opponent, who in June 1999 filed an application for CERTIFIED BOOKKEEPER (App. No. 1,019,791) that was later abandoned after the Trade-marks Office declared the mark clearly descriptive and therefore not registrable. Thus, the Applicant has filed the impugned application in a bad faith attempt to do indirectly what it cannot do directly. If the Registrar were to register the [Mark], then the Applicant would receive a monopoly over use of the mark not in association with bookkeeping services but in association with the promotion thereof, in effect monopolizing the advertising and offering of those services [Krystia affidavit, page 5, para 18, Exhibit M].

In fact, if the Applicant ever does use the [Mark] in association with its “[p]romotional clothing” and [p]romotional merchandise” to promote itself and its services, then it cannot be said to have used the [Mark] at all. Distributing wares to which a mark is attached for promotional purposes and to generate goodwill does not constitute “use” of the mark within the meaning of subsection 4(1) of the Act: *Renaud Cointreau & Cie v Cordon Bleu International Ltd* (2000), 188 FTR 29, aff’g (1993), 52 CPR (3d) 284 (TMOB). Thus, the way in which the Applicant proposes to use the [Mark] further proves the Applicant’s bad faith; indeed, the impugned application is nothing more than a thinly veiled effort to secure a monopoly in the wares with which it may “use” the [Mark] in association with its *services*, by using or displaying the [Mark] in the advertising and promotion of those services by distributing those wares.

[28] Conversely, the Applicant submits that the Opponent has failed to supply any evidence



which can support its sections 30(e) and (i) grounds of opposition. The Applicant submits that it could not have known about the Opponent's "extensive reputation and goodwill" in the CERTIFIED BOOKKEEPER Certification Mark, "since no such reputation exists or existed, as is evident in the affidavit evidence of Walter Krystia". The Applicant submits that its application is based upon proposed use, and the Applicant included the appropriate statements in its application that it "intends to use the [Mark] in Canada" and "is satisfied that it is entitled to use the [Mark] in Canada".

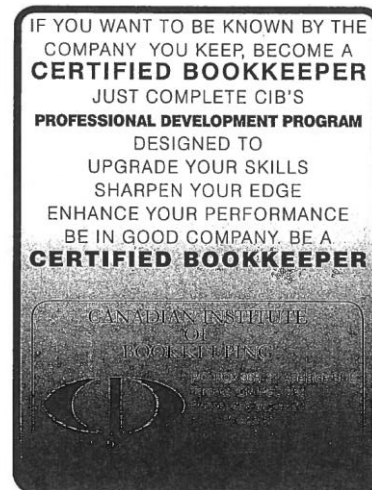
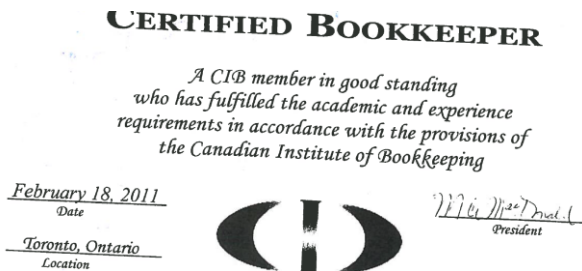
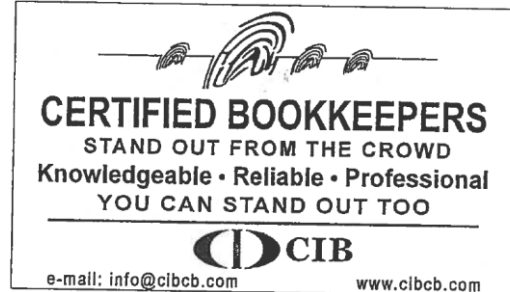
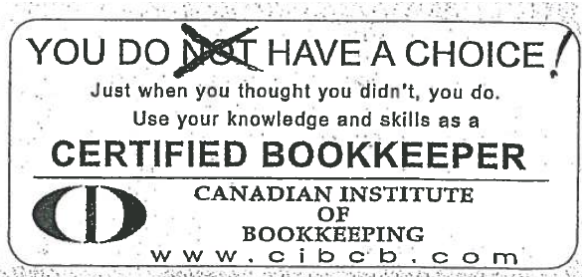
[29] Considering first the section 30(e) ground of opposition, I agree with the Applicant that it must be dismissed.

[30] As pleaded, the section 30(e) ground of opposition alleges that the Applicant lacked an intention to use the Mark in Canada in association with the applied for goods since the Applicant knew or ought to have known of the Opponent's extensive reputation and goodwill in its CERTIFIED BOOKKEEPER Certification Mark. Even if I were to find the mere knowledge of the Opponent's trade-mark to be a valid ground of opposition, the Krystia affidavit fails to establish the Opponent's prior use and reputation in its CERTIFIED BOOKKEEPER Certification Mark as of the filing date of the Applicant's application for the Mark.

[31] The only two exhibits showing examples of use of the Opponent's CERTIFIED BOOKKEEPER Certification Mark are Exhibits C and K. Exhibit C includes sample diploma certificates which have been provided from 2000-2013 to members of the Opponent upon certification. Notably, the only certificates showing use of the CERTIFIED BOOKKEEPER Certification Mark are for the years 2012 and 2013, which is well after the material date to assess the present ground of opposition. Likewise, Exhibit K, which Mr. Krystia describes as including pages from the Opponent's website showing use of the CERTIFIED BOOKKEEPER Certification Mark, are dated August 13, 2013, which is again well after the material date.

[32] Leaving aside the issue of whether the remaining exhibits attached to Mr. Krystia's affidavit fall within the material date, none of them show use of the Opponent's CERTIFIED BOOKKEEPER Certification Mark *per se*. Rather, they all show use of the phrase CERTIFIED BOOKKEEPER separate and distinct from the design element of the Opponent's CERTIFIED BOOKKEEPER Certification Mark. The design element always appears either alone or in close

proximity with the name “Canadian Institute of Bookkeeping”. It never appears alongside the words CERTIFIED BOOKKEEPER, as per the examples reproduced below:



[33] I consider the design element of the Opponent’s CERTIFIED BOOKKEEPER Certification Mark to be the dominant part of the mark in view of the descriptive character of the words CERTIFIED BOOKKEEPER in the context of the Opponent’s services. As this dominant feature of the Opponent’s CERTIFIED BOOKKEEPER Certification Mark has not been preserved in close proximity with the words CERTIFIED BOOKKEEPER in the examples above, I find that as a matter of first impression the public would not have perceived the Opponent’s CERTIFIED BOOKKEEPER Certification Mark as the trade-mark being used [see *Promafil Canada Ltée v Munsingwear Inc* (1992), 44 CPR (3d) 59 (FCA)].

[34] Turning to the section 30(i) ground of opposition, the ground, as pleaded, has two prongs.

[35] I agree with the Applicant that the first prong must be dismissed. Mere knowledge of the

existence of the Opponent's CERTIFIED BOOKKEEPER Certification Mark does not in and of itself support an allegation that the Applicant could not have been satisfied of its entitlement to use the Mark at the time it filed its application [see *Woot, Inc v WootRestaurants Inc Les Restaurants Woot Inc* 2012 TMOB 197 (CanLII)].

[36] The second prong of the section 30(i) ground alleges bad faith on the part of the Applicant. As indicated above, the Opponent alleges that the Applicant filed its application in bad faith, since it did not and does not intend to use the Mark in association with the goods applied for, but rather, for the identical services as those of the Opponent.

[37] In the decision of this Board in *Canadian Institute of Bookkeeping Incorporated v Canadian Institute of Professional Bookkeepers*, (2013) *supra*, essentially the same argument was made by the Opponent in its written argument. I am reproducing below the relevant passages of the decision on this point:

[12] The opponent's submission in its written argument with respect to the first ground of opposition [i.e. section 30(i) of the Act] may be summarized as follows. [...] The wording of the application implies that the applicant is seeking a trade-mark registration with wares intended solely to promote its services. The applicant is seeking a trade-mark registration for wares because s. 12(1)(d) prevents the applicant from securing a trade-mark registration for its bookkeeping services. However, distributing marked wares for promotional purposes and to generate goodwill is not use of a mark in association with wares within the meaning of s. 4(1) of the Trade-marks Act: see *Renaud Cointreau & Cie v. Cordon Blue International Ltd*, 2000 CanLII 16220 (FC), 188 FTR 29, *aff'd* (1993), 52 CPR(3d) 284 (TMOB). The opponent submits that:

. . . the impugned application is nothing more than a thinly veiled effort to secure a monopoly in the wares with which it may "use" the mark in association with its services, by using or displaying the mark in the advertising and promotion of those services by distributing those wares.

[13] The opponent therefore concludes that the applicant has acted in bad faith in applying for the subject mark to be used in association with wares. In the absence of evidence from the applicant on this point, I agree with the opponent.

[14] Ordinarily such a finding of bad faith is sufficient to support a s. 30(i) ground of opposition resulting in a refused application. However, the pleading in the statement of opposition does not allege bad faith on the part of the applicant.

[15] In the instant case the pleading framed in the first ground of opposition is based on a descriptiveness issue which does not support an allegation of non-compliance with s. 30(i).

[...], I find that I do not have jurisdiction to consider a ground of opposition argued on the basis of bad faith when bad faith has not been pleaded. The first ground of opposition is therefore rejected.

[my underlining]

[38] This brings me to comment on the evidence of the Applicant on this point in the present case.

[39] Notably, Mr. Prosperi's affidavit is totally silent as to the Applicant's intention to use the Mark in association with the applied for goods precisely. Rather, Mr. Prosperi has commented on the Applicant's previous attempts to register the trade-marks CERTIFIED BOOKKEEPER and CPB – CERTIFIED PROFESSIONAL BOOKKEEPER as follows:

[2]. During the [Applicant]'s development stages and prior to the introduction of the [Applicant]'s CPB designation, I am informed that Gordon Skillen – on behalf of the [Applicant] – filed an application for registration of the trade-mark CERTIFIED BOOKKEEPER under serial no. 1323105 on November 6, 2006 which was the subject of another ancillary opposition, which was refused and later abandoned due to descriptiveness.

[3]. The [Applicant] filed a second application for the trade-mark PROFESSIONAL CERTIFIED BOOKKEEPER under serial no. 1347718 on March 28, 2007, also for a wide variety of goods and services and also based on proposed use.

[4]. Another application was filed under serial no. 1347718 with the intention of securing the trade-mark CPB - CERTIFIED PROFESSIONAL BOOKKEEPER. I am informed that due to opposition proceedings and a change in practice, the application was refused based on descriptiveness. However, the [Applicant] by itself and/or through its accredited members has continued to use the CPB and CERTIFIED PROFESSIONAL BOOKKEEPER trade-marks separately and in combination across Canada in association with at least “advertising, promotion and certification services” and “bookkeeping services”, since at least as early as 2007.

[5]. Among other trade-marks, the [Applicant] filed an application to register the trade-mark IPBC under serial no. 1416892 on December 3, 2008, also for a wide variety of goods and services. The application was registered on May 23, 2012 under TMA824,586.

[6]. Exhibit A, attached to this affidavit, includes a printout of application numbers 1323105, 1347718, 1347718, and registration TMA 824,586 also summarized below, which I am informed was obtained from the Canadian Intellectual Property trade-mark database.

[40] I note that Mr. Prosperi mistakenly refers to two applications filed under No. 1347718. Exhibit A shows that it consists of a single application for the trade-mark CPB –CERTIFIED PROFESSIONAL BOOKKEEPER. As indicated above, this application was refused by the Registrar.

[41] I further note that while Mr. Prosperi states that the application for the trade-mark IPBC filed under No. 1416892 covered a “wide variety of goods and services”, the particulars of the registration for this mark attached under Exhibit A show that the only goods and services actually covered by this registration consist of “publications, namely newsletters, books and educational manuals in the field of bookkeeping”, and services all related to the field of bookkeeping, such as “maintenance and management of a professional association through the operation of a web site and by providing services to bookkeepers”, “establishing professional industry standards to ensure consistency in the field of bookkeeping”, “providing marketing services for others in the bookkeeping profession namely providing templated marketing materials such as flyers, brochures, business cards, letters”, “educational services in the field of bookkeeping”, and the like.

[42] As per my review above of Mr. Prosperi’s affidavit, the rest of his testimony focuses on the Applicant’s business and its alleged use of the trade-mark CPB – CERTIFIED PROFESSIONAL BOOKKEEPER or the designation CERTIFIED PROFESSIONAL BOOKKEEPER in association with its certification and bookkeeping services.

[43] I acknowledge that the present application is based upon proposed use and that there is no requirement on the Applicant to show use of its Mark in association with the proposed goods until it has been approved. I also acknowledge that the requisite statement that the Applicant is satisfied that it is entitled to use the Mark is included in the application. However, the evidence led by the Applicant through Mr. Prosperi’s affidavit supports the Opponent’s position according to which the Applicant has filed the present application in a bad faith attempt to do indirectly what it cannot do directly.

[44] I agree with the Opponent that use of the terms “promotional clothing” and “promotional merchandise” in the present application implies that that Applicant proposes to use the Mark for the purposes of promoting itself in general and its services in particular. The Applicant is

attempting to secure a monopoly in the goods with which it may use the Mark in association with its services, by using or displaying the Mark in the advertising and promotion of those services by distributing those goods.

[45] As stated in *Renaud Cointreau & Cie v Cordon Bleu International Ltd*, *supra*, distributing goods to which a mark is attached for promotional purposes and to generate goodwill does not constitute “use” of the mark within the meaning of section 4(1) of the Act.

[46] I find the foregoing satisfies the Opponent’s initial evidential burden under section 30(i) of the Act. As indicated above, the evidence led by Mr. Prospero supports the Opponent’s position. As a result, I find that the Applicant has failed to meet the burden resting upon it that the application complies with the requirements of section 30(i) of the Act.

[47] Accordingly, the second prong of the section 30(i) ground of opposition succeeds.

Ground of opposition based on non-entitlement under section 16(3)(a) of the Act

[48] The Opponent has pleaded that:

2.(c) Pursuant to [s]ection 38(2)(c) and [s]ection 16(3)(a) of the Act, the Applicant is not the person entitled to registration of the [Mark] in Canada in that, at the date of filing of the application, [...], and at all material times, the [Mark] was and is confusing with the Opponent’s [CERTIFIED BOOKKEEPER Certification Mark] that has been previously used and made known by the Opponent in association with bookkeeping services, since at least as early as July 1, 1996. The Opponent’s application was filed November 8, 2006, which trade-mark has not been abandoned by the Opponent at the date of advertisement of the Applicant’s application, namely, December 12, 2012.

[49] An opponent meets its evidential burden with respect to a section 16(3)(a) ground if it shows that as of the date of filing of the applicant’s application, its trade-mark had been previously used or made known in Canada and had not been abandoned as of the date of advertisement of the applicant’s application [section 16(5) of the Act].

[50] As per my comments above under the section 30(e) ground of opposition, the Opponent has failed to meet its burden. There is no evidence pointing to the previous use or making known of the Opponent’s CERTIFIED BOOKKEEPER Certification Mark *per se* as of the date of filing of the Applicant’s application.

[51] Accordingly, the section 16(3)(a) ground of opposition is dismissed.

[52] Before turning to the non-distinctiveness ground of opposition, I note that the last part of the section 16(3)(a) ground of opposition arguably refers to the Opponent’s application for the CERTIFIED BOOKKEEPER Certification Mark. However, the statement of opposition does not allege non-entitlement under section 16(3)(b) of the Act. I further note that in its written argument, the Opponent has limited its representations on its non-entitlement ground to the “much earlier dat[e] of first use for its mar[k] as compared to the Applicant’s [Mark]”, relying on this point on the evidence of use filed through the Krystia affidavit. Accordingly, I will not consider this last part of the section 16(3)(a) ground of opposition.

Ground of opposition based on non-distinctiveness of the Mark under section 2 of the Act

[53] The Opponent has pleaded that:

2.(d) Pursuant to [s]ection 38(2)(d) of the Act, the Applicant’s [Mark] is not distinctive within the meaning of [s]ection 2, in that it does not distinguish nor is it adapted to distinguish, nor is it capable of distinguishing the wares of the Applicant as described in [its application] from the wares and services of others and more particularly, the Opponent.

2.(e) The Opponent submits that the Applicant’s previously filed applications for the trade-marks CERTIFIED BOOKKEEPER, filed on December 6, 2006, and CPB – CERTIFIED PROFESSIONAL BOOKKEEPER, filed on May 16, 2007, were both refused by the Registrar on the grounds that the Opponent’s CERTIFIED BOOKER [sic] Mark had become known sufficiently to negate the distinctiveness of the Applicant’s proposed trade-marks at the time of filing:

Trade-mark	Wares and Services
CERTIFIED BOOKKEEPER (Application No. 1,323,105) REFUSED [...]	[...]
CPB – CERTIFIED PROFESSIONAL BOOKKEEPER (Application No. 1,347,718) REFUSED [...]	[...]

Based upon the prior refusals of these similar marks by the same Applicant, the Trade-

marks Office should conclude that the [Mark] is not distinctive within the meaning of [s]ection 2, for the same reasons and to maintain the consistency of the Register.

[54] An opponent meets its evidential burden with respect to a distinctiveness ground if it shows that as of the filing date of the opposition (in this case February 12, 2013) its trade-mark had become known to some extent at least to negate the distinctiveness of the applied-for mark [see *Motel 6, Inc v No 6 Motel Ltd* (1981), 56 CPR (2d) 44 (FCTD)].

[55] I find that the Opponent has met its burden.

[56] I first note that the non-distinctiveness ground of opposition is not limited to the allegation that the Mark is non-distinctive in view of the Opponent's CERTIFIED BOOKKEEPER Certification Mark. While the second prong of the ground of opposition would apparently refer to the Opponent's CERTIFIED BOOKKEEPER Certification Mark, the first prong of the ground of opposition alleges that the Mark is not distinctive and is not capable of distinguishing the Applicant's goods from the goods and services of others and more particularly the Opponent. I find the Opponent might have framed this ground of opposition in more specific terms. However, according to *Novopharm Limited v AstraZeneca AB* (2002), 2002 FCA 387 (CanLII), 21 CPR (4th) 289, I must assess the sufficiency of this pleading in light of the evidence of record.

[57] As per my review above of the Krystia affidavit, the Opponent is relying upon the use of both its CERTIFIED BOOKKEEPER Certification Mark and the designation CERTIFIED BOOKKEEPER in association with accreditation and certification services in the field of bookkeeping. In the circumstances, I am prepared to infer that these are the designations and corresponding services the Opponent was referring to in its statement of opposition. I shall add that the Applicant apparently understood the non-distinctiveness ground of opposition as having been pleaded as such as per the following excerpts reproduced from its written argument:

2.0 The Opponent based its [s]tatement of [o]pposition, in summary, on the following four grounds, along with an additional allegation.

2.1 Section 38(2)(a) and [s]ection 30(i) [...].

2.1 Section 38(2)(a) and [s]ection 30(e) [...].



2.1 Section 38(2)(c) and [s]ection 16(3)(a) [...].

2.4 Section 38(2)(d) and [s]ection 2 – The Opponent alleges that the Applicant’s [Mark] is not distinctive and the application does not distinguish its wares and services from others or those of the Opponent.

2.5 The Opponent makes a fifth statement, that its [CERTIFIED BOOKKEEPER Certification Mark] had become “sufficiently known” to negate the distinctiveness of the Applicant’s [Mark] at the time of filing.

[...]

6.4.3 The Opponent bears the burden to prove that its own alleged trade-mark(s) are distinctive or have become known. See *Labatt Brewing Co. v. Molson Breweries, A Partnership* (1992), 42 C.P.R. (3d) 481, Dubé J. (F.C.T.D.):

In an opposition proceeding based on distinctiveness,

... It is well-established that for an opponent to succeed on the ground that a trade-mark is not distinctive under s. 38(2)(d), he bears an evidential burden to show that its own mark is known to some extent...

6.4.4 If the Opponent intended to rely on the descriptive term CERTIFIED BOOKKEEPER, the nominal use of any trade-mark, let alone a descriptive mark, does not constitute a “making known” or “extensive or an “extensive reputation”.

[...]

6.5 The Opponent improperly pleads a potential fifth ground [i.e. the ground numbered 2(e) in the statement of opposition, reproduced above] and alleges that its [CERTIFIED BOOKKEEPER Certification Mark] had become known sufficiently to negate the distinctiveness of the Applicant’s proposed trade-marks at the time of filing.

[58] Reverting to the Opponent’s evidence, the Krystia affidavit shows that the PROFESSIONAL BOOKKEEPER Certification Mark has been displayed on the diploma certificates which have been provided to members of the Opponent upon certification for the years 2012 and 2013. According to the summary of the number of CERTIFIED BOOKKEEPER graduates by year provided by Mr. Krystia under Exhibit C, there were 27 graduates in 2012 and 11 in 2013.

[59] The Krystia affidavit further shows that the Opponent has used the designation CERTIFIED BOOKKEEPER in association with accreditation and certification services in the

field of bookkeeping well before the material date of February 12, 2013. The Opponent has advertised its bookkeeping courses and certification program in association with the designation CERTIFIED BOOKKEEPER to the public, bookkeeping and accounting professional 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 Opponent spent over \$71,000 on advertising expenditures [para 12 of the affidavit; and Exhibits I (samples of advertisements) and H (copies of invoices showing advertising expenditures)].

[60] More particularly, the copies of invoices attached to the Krystia affidavit under Exhibit H show that the Opponent’s ads displaying the designation CERTIFIED BOOKKEEPER have all been placed in Canadian publications prior to the material date. I have no difficulty in taking judicial notice of the fact that at least a few of these publications have some circulation in Canada [see *Northern Telecom Ltd v Nortel Communications Inc* (1987), 15 CPR (3d) 540 (TMOB)].

[61] The Krystia affidavit also shows that the Opponent has been advertising and offering its accredited bookkeeping courses in association with the designation CERTIFIED BOOKKEEPER in calendars distributed by community colleges across Canada [para 11 of the affidavit; and Exhibit G (sample copies of these calendars and web pages from community colleges across Canada from 2005 to 2013)].

[62] The Krystia affidavit further provides evidence showing the number of people who had visited the Opponent’s website between 2006 and 2013. For example, in 2012 and 2013, there were over 34,000 and 24,000 visits respectively, of which were from first time visitors [para 15; and Exhibit K].

[63] In view of the foregoing, I am prepared to infer that the general public, or at least those members in the bookkeeping community, have been exposed to various publications in which the Opponent’s CERTIFIED BOOKKEEPER advertisements have appeared. The fact that the Opponent has not provided a copy of the license agreement between it and the 72 colleges that

partner with the Opponent to offer its CERTIFIED BOOKKEEPER course is of no consequence to my analysis. As reminded by this Board in *Canadian Institute of Bookkeeping Incorporated v Institute of Professional Bookkeepers of Canada*, (2012) *supra*:

In the context of distinctiveness, it is immaterial whether the Opponent or other colleges in Canada used the term CERTIFIED BOOKKEEPER as a trade-mark or otherwise. As the Opponent is therefore only under an obligation to show that [...] it [...] has used the term CERTIFIED BOOKKEEPER sufficiently to negate the distinctiveness of the Mark, it is not relevant to the issue of distinctiveness whether or not the colleges who advertise and offer the Opponent's course are licensed to do so.

[64] I find that the reputation shown of the term CERTIFIED BOOKKEEPER is sufficient to negate the distinctiveness of the Mark in the present case. As reminded in *Canadian Institute of Bookkeeping Incorporated v Institute of Professional Bookkeepers of Canada*, (2013) *supra*, an opponent need only evidence that its mark has become known to some extent at least. It is not necessary to show that it is well known. As indicated above, both the Applicant and the Opponent operate in the field of bookkeeping. As there is no evidence that the Mark has been used or made known in association with the applied for goods, the Applicant has failed to meet its legal onus [see by analogy, *Canadian Institute of Bookkeeping Incorporated v Institute of Professional Bookkeepers of Canada*, (2012) and (2013) *supra*].

[65] Accordingly, the first prong of the non-distinctiveness ground of opposition succeeds.

[66] In view of the foregoing, I find it is not necessary to discuss the second prong of the non-distinctiveness ground of opposition.

Disposition

[67] 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

## Schedule "A"

### **List of goods covered by application No. 1,341,233 (as revised by the Applicant)**

Promotional clothing namely hats, caps, pants, jackets, sweat shirts, coats, vests, sweaters, fleece wear namely sweat shirts, sweat pants, jackets and vests; shirts, t-shirts, shorts, skirts, dresses, blouses, tank tops, leggings, socks, gloves, mittens, scarves, suspenders, belts, ties, head bands, kerchiefs; footwear namely shoes and boots. Promotional merchandise namely jewellery, watches, clocks, barometers, thermometers, binoculars and telescopes, cosmetics namely lotions and fragrances; desk, office and stationery products namely pens, pencils, highlighters, markers, card holders, picture frames, paper holders, paper weights, pencil holders, pen holders, pen sets, pencil sets, calendars, mouse pads, photographs, prints, posters, book marks, plaques, book ends, globes, ashtrays, letter openers, business card holders, magnifying glasses, magnets, calculators, personal organizers, journals, year books, rulers, note pads, note cards, greeting cards, writing paper, notes with adhesive backing, flag dispensers, note dispensers, pad holders and desk accessories namely desk sets, desk organizers, desk mats, paper clips, memo boards, packing boxes, gift boxes, gift bags, gift wrap and photo albums; luggage, travel bags, duffel bags, tote bags, knapsacks, back packs, fanny packs, cooler bags, lunch bags, garment bags, shoe bags, toiletry bags, bottle bags, attaché cases, brief cases, computer cases, portfolios, folios, eyeglass cases and luggage tags; wallets, money clips, billfolds, purses, key chains, key fobs, key tags, key rings, badges holders, badges, buttons and sunglasses; blank compact disks and compact disk holders; outdoor and recreational accessories namely sports towels, thermal insulated containers for food or beverages, umbrellas, sports drinking bottles sold empty, pocket knives, flash lights, beach chairs, and hockey pucks; communications equipment and accessories namely cellular phones, cellular phone carrying cases, cellular phone adapters and head phones; house wares and accessories namely, blankets, flasks sold empty, bottle openers, can openers, bar accessories namely corkscrews, swizzle sticks, martini shakers; canisters, cookie jars, jars, mugs, thermal mugs, cups, crystal and glassware namely, wine glasses, alcohol decanters, drinking glasses, vases, plates, serving platters, serving trays, serving dishes, bowls, salad bowls, drink pitchers; plastic food containers, coasters, ashtrays, lighters, towels, face cloths, table linens, candles, candle holders and Christmas stockings; flatware namely forks, spoons, knives; figurines, sculptures and ornaments made of one or more of glass, marble, porcelain, wood, plastic, plaster, china, crystal and terra cotta; furniture namely chairs and lamps; trophies and awards; first aid and travel safety kits for domestic or other non-professional use; food products namely candy, chocolate, dried fruit and nuts; food baskets containing one or more of candy, chocolate, dried fruit and nuts.

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

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No Hearing Held

**AGENTS OF RECORD**

Fasken Martineau Dumoulin LLP

FOR THE OPPONENT

KLS Trademark Services

FOR THE APPLICANT