

Federal Court



Cour fédérale

**Date: 20210111**

**Docket: T-1506-19**

**Citation: 2021 FC 35**

**Ottawa, Ontario, January 11, 2021**

**PRESENT: Madam Justice Pallotta**

**BETWEEN:**

**CHARTERED PROFESSIONAL  
ACCOUNTANTS OF ONTARIO**

**Applicant**

**and**

**AMERICAN INSTITUTE OF CERTIFIED  
PUBLIC ACCOUNTANTS**

**Respondent**

**JUDGMENT AND REASONS**

**I. Overview**

[1] This is a statutory appeal of a decision of the Trademarks Opposition Board (TMOB), on behalf of the Registrar of Trademarks, pursuant to section 56 of the *Trademarks Act*, RSC 1985, c T-13 [*TMA*]. The applicant, Chartered Professional Accountants of Ontario (CPA Ontario), controls the use of the professional accounting designation CPA in the province of Ontario. CPA Ontario appeals the TMOB's decision rejecting its opposition to Canadian trademark application

no. 1,512,864 (Application) for THIS WAY TO CPA (Mark) filed by the respondent, American Institute of Certified Public Accountants (AICPA).

[2] Since the Application was advertised for opposition purposes prior to June 17, 2019, when significant amendments to the *TMA* came into force, CPA Ontario's grounds for opposing the registration of the Mark derive from section 38(2) of the *TMA* as it read immediately before that date, and the sections of the *TMA* cited below refer to the sections as they read immediately before that date.

[3] As one of its grounds of opposition, CPA Ontario had asserted that the Mark is not registrable in Canada under section 12(1)(e) of the *TMA* because it is "a mark of which the adoption is prohibited" by section 9(1)(n)(iii) of the *TMA*. CPA Ontario submits that the Mark so nearly resembles its official mark CPA as to be likely to be mistaken for it, and that the TMOB's finding to the contrary should be overturned.

[4] CPA Ontario submits the TMOB committed an extricable error of law, or alternatively, a palpable and overriding error of mixed fact and law, in dismissing the section 12(1)(e) ground of opposition based on a finding that the words THIS WAY TO distinguish the Mark from the official mark CPA. According to CPA Ontario, the TMOB effectively applied the wrong test for resemblance by failing to consider the degree of resemblance in the ideas suggested by the marks, and by failing to consider that the entirety of the official mark CPA is the most striking or unique aspect of AICPA's Mark. CPA Ontario argues that the TMOB committed a reviewable

error in finding that THIS WAY TO distinguishes the marks, when in fact those words point to or connect to the official mark CPA.

[5] For the reasons below, I find that the TMOB did not commit a reviewable error in rejecting CPA Ontario's section 12(1)(e) ground of opposition. This appeal is therefore dismissed.

## II. **Background**

### A. *The CPA designation in Ontario*

[6] The accounting profession in Canada is provincially regulated, and this includes control over the professional designations used by accountants in the province.

[7] There is a convoluted history of professional accounting designations in Ontario. For the purposes of this appeal, it is sufficient to note the following points.

[8] CPA Ontario was created under the *Chartered Professional Accountants of Ontario Act*, 2017, SO 2017, c 8, Sch 3 [*CPA Ontario Act*, 2017], which amalgamated the Institute of Chartered Accountants of Ontario (ICAO) and two other provincial accounting organizations into a single, unified organization. However, these provincial organizations started the unification process earlier, in 2014, when they came together cooperatively under the "Chartered Professional Accountants" banner.

[9] One objective of the cooperative effort was to simplify the multitude of professional accounting designations in the province by transitioning to a single professional designation. Prior to 2014, legacy designations—for example, CA (Chartered Accountant) and CMA (Certified Management Accountant)—were controlled by separate organizations, and the ability to use a particular designation was dependent on an accountant’s qualifications and membership status. In 2012, ICAO decided to make CPA a core designation for its members, and as a result of the unification efforts, the other two regulatory organizations started allowing their members to use the CPA designation in 2014.

[10] While the initials CPA have stood for “Chartered Professional Accountant” since becoming an ICAO core designation in about 2012, to the extent that CPA was “used” in Ontario prior to 2012 (the TMOB found there was no evidence of use within the meaning of section 4(2) of the *TMA*), it stood for “Certified Public Accountant”. Prior to 2012, the CPA designation could be used by qualified members of ICAO, and by members of a fourth accounting organization, the Certified Public Accountants Association of Ontario.

[11] ICAO requested publication of CPA as an official mark in 2010.

[12] Following the 2017 amalgamation, CPA Ontario became responsible for controlling the use of CPA as an accounting designation in the province. Rights to the CPA designation flowed to CPA Ontario by operation of the *CPA Ontario Act, 2017*. As a result, CPA Ontario acquired any historical rights in CPA (as the acronym for “Certified Public Accountant”). Also, CPA Ontario acquired all rights to CPA that were held by any of the three amalgamated predecessors.

Of importance to this appeal, these included all rights to the official mark CPA, which was published on December 29, 2010 at the request of CPA Ontario's predecessor, ICAO.

**B. *The CPA designation in the U.S.***

[13] The primary accounting designation licensed in the United States (U.S.) is the CPA designation, which stands for "Certified Public Accountant".

[14] AICPA is an association that represents the Certified Public Accounting profession in the U.S. regarding rule-making and standard setting, and it serves as an advocate before legislative bodies, public interest groups, and other professional organizations. AICPA does not grant the CPA designation in the U.S. Rather, individual state boards of accountancy do.

[15] The U.S. accounting designation CPA has been used for decades. Even Canadian individuals who qualify have been able to use the U.S. CPA designation for many years, well before ICAO decided to make CPA a core designation for Ontario accountants in 2012, and well before efforts to transition to a single accounting designation in Ontario began in 2014. Indeed, the Application at issue in this appeal, for the Mark THIS WAY TO CPA, was filed in Canada on January 27, 2011—before ICAO decided to make CPA a core designation. Furthermore, the Application claims priority, based on the filing date of AICPA's corresponding U.S. trademark application, to an earlier effective filing date of October 28, 2010. The priority filing date therefore pre-dates the publication date of CPA Ontario's official mark.

[16] AICPA filed its Application in Canada based on its prior use and registration of the Mark THIS WAY TO CPA in the U.S., with the following services: promoting public awareness of the study of accounting and the needs for accountants; association services, namely, promoting the interests of accountants.

**C. *The opposition proceeding leading to this appeal***

[17] The Application was advertised for opposition purposes on October 26, 2011. CPA Ontario's predecessor, ICAO, filed a statement of opposition on March 26, 2012 and CPA Ontario filed an amended and re-stated statement of opposition on June 26, 2017 (Opposition). CPA Ontario opposed registration of the Mark based on grounds that the Application did not satisfy the requirements of s. 2 (distinctiveness), s. 12(1)(e) (registrability), s. 16(2)(a) (entitlement), and ss. 30(a), (d) and (i) (compliance) of the *TMA*. As noted above, the grounds of opposition refer to sections of the *TMA* as they read immediately before June 17, 2019.

[18] The Opposition was one of twenty related oppositions before the TMOB, involving thirteen trademark applications. The related oppositions were heard by the same hearing officer in February 2019. AICPA and CPA Ontario were the applicant and opponent, respectively, in eight of them. The oppositions were characterized as a "turf war".

[19] The TMOB's decision (Decision) in the Opposition at issue was rendered on July 5, 2019. The TMOB dismissed each ground, and rejected the Opposition.

III. **Issues and Standard of Review**

[20] The issues on appeal have narrowed over time. By the time of the hearing of the appeal, CPA Ontario had withdrawn all issues except one, related to its ground of opposition that the Mark is not registrable in Canada under section 12(1)(e) of the *TMA*.

[21] CPA Ontario did not seek to adduce additional evidence on appeal pursuant to section 56(5) of the *TMA*.

[22] Under the revised framework for standard of review, the Supreme Court of Canada established that appellate standards of review apply where the legislature has provided for an appeal from an administrative decision to a court: *Canada (Minister of Citizenship and Immigration) v Vavilov*, 2019 SCC 65 [*Vavilov*]. The parties agree, as do I, that appellate standards of review apply to CPA Ontario's appeal to this Court under section 56(1) of the *TMA*: *The Clorox Company of Canada, Ltd. v Chloretec S.E.C.*, 2020 FCA 76 at paras 22-23.

[23] The applicable appellate standard is to be determined with reference to the nature of the question under review: *Vavilov* at paras 36-37. Questions of law are reviewed according to the correctness standard, and questions of fact or questions of mixed fact and law are reviewed for palpable and overriding error: *Vavilov* at para 37; *Housen v Nikolaisen*, 2002 SCC 33, [2002] 2 SCR 235 [*Housen*] at paras 8, 10, 19, 26-37.

[24] The palpable and overriding error standard of review is highly deferential. As noted in *Venngo Inc. v Concierge Connection Inc. (c.o.b. Perkopolis)*, 2017 FCA 96 [Venngo] at paragraph 42 (citing *Canada v South Yukon Forest Corporation*, 2012 FCA 165 at para 46):

[...] “Palpable” means an error that is obvious. “Overriding” means an error that goes to the very core of the outcome of the case. When arguing palpable and overriding error, it is not enough to pull at leaves and branches and leave the tree standing. The entire tree must fall.

[25] The sole issue on this appeal is whether the TMOB made an extricable error of law, or alternatively a palpable and overriding error of fact and law, in finding that AICPA’s adoption of the Mark is not prohibited by section 9(1)(n)(iii) of the *TMA* as the Mark does not so nearly resemble CPA Ontario’s official mark CPA as to be likely to be mistaken for it.

[26] CPA Ontario submits the question at issue relates to an extricable error of law, which attracts the correctness standard of review. In the alternative, if this Court determines the issue to be a question of mixed fact and law, CPA Ontario submits the TMOB committed a palpable and overriding error in applying the facts to the law.

[27] AICPA submits that reviewing courts must be cautious in finding an error of law, since it is often difficult to extricate a legal question from the facts: *Housen* at para 36. Furthermore, AICPA submits that reviewing courts should be careful not to undercut the deference that is owed to a decision maker by extricating questions of law in circumstances where the dispositive question is actually driven by the facts: *Venngo* at para 42.



[28] For the reasons explained in the analysis, below, I find that the TMOB did not commit an extricable error of law. The issue on appeal is a question of mixed fact and law, and therefore the standard of review is palpable and overriding error. In my view, the TMOB did not commit a palpable and overriding error in reaching its determination on the section 12(1)(e) ground of opposition.

#### IV. Analysis

[29] The material date for assessing whether a trademark is registrable under section 12(1)(e) is the date of the Decision, which in this case was July 5, 2019: *Canadian Olympic Association v Olympus Optical Co* (1991), 38 CPR (3d) 1 (FCA) [*Canadian Olympic Association*]. As noted above, the effective “priority” filing date of the Application pre-dates the publication date for CPA Ontario’s official mark. However, the TMOB found that regardless of when public notice of an official mark is given, even after the filing date of a pending trademark application, the notice obliges the Registrar of Trademarks (through the TMOB) to give full effect to the section 9(1)(n)(iii) prohibition when determining whether a trademark is registrable: *Canadian Olympic Association*. That finding is not at issue in this appeal.

[30] Section 9(1)(n)(iii) states that 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 an official mark. “Consisting of” means “identical to”: *Canadian Council of Professional Engineers v Apa - The Engineered Wood Assn.*, 2000 CanLII 15543 (FC) at para 69. As the Mark is not identical to CPA, the question in this case is whether the Mark so nearly resembles CPA as to be likely to be mistaken for it.

[31] Whether a mark is likely to be mistaken for an official mark is not a test of straight comparison, but rather one of resemblance and imperfect recollection: *Canadian Olympic Assn. v Olymel*, 2000 CanLII 15748 (FC) [*Olymel*] at paras 26 and 32. Imperfect recollection means the question is approached from the perspective of a notional person who is familiar with the official mark, but who has an imperfect recollection of it: *Techniquip Ltd v Canadian Olympic Assn* (1998), 1998 CanLII 7573 (FC), 145 FTR 59 at paras 12-16, aff'd (1999), 250 NR 302 (FCA); *Canadian Olympic Assn v Health Care Employees Union of Alberta* (1992), 46 CPR (3d) 12 at 21-23 (FCTD). The test for likely resemblance to an official mark includes a consideration of the degree of resemblance between the marks in appearance or sound or in the ideas suggested by them: *Big Sisters Assn of Ontario v Big Brothers of Canada* (1997), 1997 CanLII 16918 (FC), 75 CPR (3d) 177 at 48 (FCTD), aff'd (1999), 1999 CanLII 8094 (FCA), 86 CPR (3d) 504 (FCA)). The degree of resemblance is one of the considerations for assessing the likelihood of confusion between trademarks, under the test set out in section 6(5) of the *TMA* (specifically, section 6(5)(e)); however, other considerations under the section 6(5) test, including the nature of the goods or services with which the trademarks are used, are not relevant to assessing whether a mark is likely to be mistaken for an official mark.

A. ***CPA Ontario's position***

[32] CPA Ontario submits that, while the TMOB stated the correct test for determining whether a mark is likely to be mistaken for an official mark, it applied a different and incorrect test.

[33] CPA Ontario submits that the TMOB erred by effectively applying a test of straight comparison of the marks' appearance. Under the correct test for resemblance, CPA Ontario submits the TMOB was required to consider the degree of resemblance between the Mark and its official mark CPA with respect to all three aspects under section 6(5)(e) of the *TMA*— appearance, sound, and ideas suggested. In particular, CPA Ontario submits the TMOB failed to consider the ideas suggested by the marks, and this is significant because there is a high degree of resemblance in the meaning of the marks: the official mark CPA is a professional accounting designation, and the Mark THIS WAY TO CPA clearly relates to a professional accounting designation as it unambiguously points to CPA, through the signpost of the words THIS WAY TO.

[34] CPA Ontario relies on *Housen* at paragraph 27, where the Supreme Court explained that a question that appears to be one of mixed fact and law can be a pure error of law, reviewable on the correctness standard, when the decision maker effectively applies the wrong test. *Housen* at paragraph 27 cites *Canada (Director of Investigation and Research) v Southam*, [1997] 1 SCR 748 [*Southam*] (at paragraph 39) to illustrate this principle:

... [I]f a decision-maker says that the correct test requires him or her to consider A, B, C, and D, but in fact the decision-maker considers only A, B, and C, then the outcome is as if he or she had applied a law that required consideration of only A, B, and C. If the correct test requires him or her to consider D as well, then the decision-maker has in effect applied the wrong law, and so has made an error of law.

[35] Furthermore, CPA Ontario submits the TMOB committed an extricable error of law in assessing the degree of resemblance in the appearance of the marks, by failing to consider the particularly striking or unique aspect of the marks. The Supreme Court of Canada has stated that

the preferable approach to assessing resemblance under section 6(5)(e) of the *TMA* considers whether an aspect of the mark is particularly striking or unique: *Masterpiece Inc. v Alavida Lifestyles Inc.*, 2011 SCC 27 [*Masterpiece*] at paragraph 64. CPA Ontario submits that CPA—the entirety of the official mark—is the most striking and unique aspect of AICPA’s Mark, and that the words THIS WAY TO do not serve to distinguish the Mark from the official mark in any way. Instead, those words connect the Mark to the official mark.

[36] CPA Ontario also relies on *Pacific Carbon Trust Inc v The Carbon Trust*, 2012 TMOB 206 [*Carbon Trust*] and *Vancouver Organizing Committee for the 2010 Olympic and Paralympic Winter Games v Bester*, 2009 CanLII 82114 (CA TMOB) [*Bester*] as examples of opposition proceedings where the TMOB applied the *Masterpiece* approach to find a trademark unregistrable pursuant to sections 12(1)(e) and 9(1)(n)(iii) of the *TMA*. In *Carbon Trust*, the trademark CARBON TRUST was found not registrable because it consists of the most striking aspect of the official mark PACIFIC CARBON TRUST. In *Bester*, the trademark ECO-TOURISM 2010 was found not registrable because its dominant aspect consists of the official mark TOURISM 2010.

[37] CPA Ontario argues that by effectively applying the wrong test, the TMOB committed an extricable error of law. In the alternative, CPA Ontario submits that the errors identified above are palpable and overriding errors of mixed fact and law. The errors are palpable in that they are easily identifiable, and plain to see. The errors are overriding because they overwhelm the TMOB’s Decision on the section 12(1)(e) ground of opposition, and because CPA Ontario’s

Opposition would have prevented the registration of the Mark if the TMOB had found in its favour on a single ground.

**B. *AICPA's position***

[38] AICPA argues that the TMOB made no extricable error of law in its section 12(1)(e) analysis, including its application of the test for resemblance between the Mark and the official mark. According to AICPA, the TMOB clearly stated the correct test and applied the relevant facts to the test. Therefore, AICPA contends the issue on appeal raises a question of mixed fact and law that should only be overturned if the TMOB made a palpable and overriding error.

[39] AICPA submits that the TMOB made no palpable and overriding error in finding that the words THIS WAY TO distinguish the Mark from the official mark CPA. According to AICPA, a mark that incorporates an official mark does not offend section 9(1)(n)(iii) if it includes additional indicia to distinguish it from the official mark. In this regard, AICPA relies on *Canadian Council of Professional Engineers v John Brooks Company Limited*, 2001 CanLII 37855 (CA TMOB) at 408, where SPRAY was found sufficient to distinguish the trademark SPRAY ENGINEERING from the official mark ENGINEERING, and *Ontario Educational Communications Authority v Groupe Vidéotron Ltée*, 2006 CanLII 80347 (CA TMOB) at 5-6, where the trademark CANAL VOX was found to be distinguishable from the official mark VOX by the addition of CANAL.

C. *No extricable error of law*

[40] It is not disputed that the question at issue on this appeal involves the application of a set of facts to a legal test. This type of question would be a question of mixed fact and law, reviewable for palpable and overriding error, unless the TMOB made an extricable error of law with respect to the characterization of the legal test or its application: *Housen* at para 37. CPA Ontario concedes that the TMOB stated the correct legal test, so the question is whether the TMOB made an extricable error of law in its application of the legal test.

[41] CPA Ontario submits that the TMOB erred in its application of the test because the TMOB's analysis of the section 12(1)(e) ground of opposition does not address the ideas suggested by the marks. However, the failure to discuss a relevant factor in depth, or even at all, is not itself a sufficient basis for a reviewing court to reconsider the evidence: *Housen* at para 39. The fact that the TMOB stated the correct test is a strong indication that it applied the correct test, absent some clear sign that the TMOB subsequently varied its approach: *Housen* at para 40.

[42] CPA Ontario has not pointed to a clear sign that the TMOB varied its approach after stating the correct test for resemblance. I am not persuaded by CPA Ontario's submissions that the TMOB's determination on the section 12(1)(e) ground was wrong, or that the ideas suggested by the marks were relevant considerations in the application of the test for resemblance to the facts of this case. CPA Ontario's submissions rest on presumptions about the meaning of its official mark CPA and the meaning of CPA as an element within the Mark THIS WAY TO CPA that are not supported by the evidence that was before the TMOB, and that are inconsistent with unchallenged findings of the TMOB. The TMOB expressly stated that it would refer only to

portions of the evidence with some relevance to the grounds of opposition, and that it would address only those issues considered to be relevant or to have some merit. In the context of the opposition proceedings, which involved multiple grounds of opposition and multiple issues, I see no error in this approach. Indeed, the Supreme Court in *Housen* noted that one of the reasons for deference is that appeals can be telescopic in nature, focussing narrowly on particular issues as opposed to viewing the case as a whole: *Housen* at para 14. I find no error in the TMOB's determination on the section 12(1)(e) ground that can be traced to an error of law, and in my view, the TMOB did not commit an extricable error of law of the type illustrated in *Southam*.

[43] CPA Ontario also submits the TMOB erred in its application of the resemblance test by failing to consider the dominant or unique aspects of the marks when assessing whether the Mark resembles CPA Ontario's official mark. AICPA notes that CPA Ontario did not make this argument before the TMOB.

[44] As with the ideas suggested, the failure to discuss the dominant or unique aspects of the marks provides an insufficient basis to jettison deference in favour of a correctness review, particularly when the argument was not advanced before the TMOB. More importantly, however, I disagree that the TMOB's approach ignored the dominant or unique aspects of the marks. To the contrary, the CPA element was the focus of the TMOB's section 12(1)(e) analysis.

[45] I will discuss the TMOB's approach to the section 12(1)(e) ground of opposition in more detail below, under my analysis of whether the TMOB committed a palpable and overriding error.

[46] In summary, I am not persuaded that the TMOB applied a different test for resemblance than the one stated, or that it ignored the dominant aspect of the marks when assessing whether the Mark so nearly resembles as to be likely to be mistaken for CPA Ontario's official mark. CPA Ontario has not established an extricable question of law that warrants review of the TMOB's determination on the correctness standard, and the proper standard of review is palpable and overriding error.

**D. *No palpable and overriding error of mixed fact and law***

[47] In the alternative, CPA Ontario submits the TMOB committed a palpable and overriding error by ignoring the close resemblance in the ideas suggested by the marks and the fact that the words THIS WAY TO at the beginning of AICPA's Mark point to or connect to the dominant element, CPA.

[48] As noted above, CPA Ontario's submissions rest on presumptions about the meaning of its official mark CPA and the meaning of CPA as an element within the Mark THIS WAY TO CPA that are not supported by the evidence, and that are inconsistent with unchallenged findings of the TMOB.



[49] The official mark CPA, which consists of letters of the alphabet, does not convey an apparent or “inherent” meaning of its own, and does not inherently suggest an idea. If CPA had become known as a Canadian accounting designation as of the material date, CPA Ontario was required to establish its meaning through evidence.

[50] CPA Ontario has not demonstrated that the TMOB overlooked evidence establishing the meaning of its official mark CPA. The TMOB found that CPA Ontario filed no evidence of “use” of CPA within the meaning of section 4(2) of the *TMA*. Also, the TMOB dismissed CPA Ontario’s section 2 ground of opposition on the basis that CPA Ontario failed to meet its initial evidential burden, as it did not establish that CPA was sufficiently known to negate the distinctiveness of AICPA’s Mark. These findings were not challenged on appeal. While the section 2 ground of opposition is assessed as of a different, and earlier, material date, CPA Ontario did not refer this Court to evidence establishing the meaning of the official mark at any time prior to the Decision—the material date for the assessing the section 12(1)(e) ground of opposition. In other words, CPA Ontario did not establish what idea, if any, its official mark CPA suggests.

[51] Similarly, the evidence did not establish that the element CPA within the Mark THIS WAY TO CPA connects to or points to the Ontario accounting designation CPA, which CPA Ontario controls, rather than to the U.S. accounting designation CPA. AICPA argues there cannot be a connection to a mark that is not being used, and the TMOB found there was no evidence that CPA Ontario’s official mark was used. CPA Ontario contends that the TMOB’s

finding that there was no evidence of “use” as a trademark does not extend to the use of CPA as an accounting designation, and it submits there was evidence of use as a designation.

[52] I disagree with CPA Ontario’s submission. While there was evidence of provincial legislation regulating the use of professional designations by accountants in Ontario, there was no evidence of use of CPA as a designation by accountants, apart from bald assertions. The TMOB made a specific finding in this regard, as part of its analysis of a different ground of opposition, under s. 16(2)(a) of the *TMA*. The TMOB held that apart from bald statements of use of the CPA designation and references to various provincial statutes regulating the use of professional designations by accountants, there was no evidence of the use of CPA as a trademark within the meaning of section 4(2) of the *TMA*. The TMOB noted that the regulation of the use of CPA as a professional designation under provincial statutes does not constitute use of that designation as a trademark within the meaning of section 4 of the *TMA*, and in a trademark opposition proceeding, it is use as a trademark that is of concern. The TMOB also noted that the Opposition is governed by the *TMA* and that the Registrar of Trademarks has no authority to decide if the adoption and/or use of the Mark, which is not a professional designation *per se*, contravenes the provincial legislation.

[53] Other findings made by the TMOB are inconsistent with CPA Ontario’s submission that the element CPA, in the context of AICPA’s Mark, would be understood to point to or connect to the Canadian CPA designation. For example, the U.S. CPA designation had been used for many years, even by qualified Canadian individuals, and CPA Ontario’s principal witness admitted that he had been aware of AICPA for many years and that AICPA was known in Canada. Also, the

TMOB noted that as of the date of the Decision, the Canadian CPA designation stood for “Chartered Professional Accountant”, while the U.S. CPA designation stood for “Certified Public Accountant”. CPA Ontario submits it was an error for the TMOB to consider differences in what the acronyms stand for, because the official mark is simply “CPA”, but in my view this does not amount to a palpable and overriding error. The key point is that CPA Ontario did not refer this Court to any evidence establishing the meaning of its official mark, at any time prior to the material date for assessing the section 12(1)(e) ground of opposition. And even if CPA Ontario had established that CPA has meaning as a Canadian accounting designation, independent and apart from what the acronym stands for, there is no evidence to establish that the CPA element of AICPA’s Mark would be understood to mean the Canadian accounting designation rather than the U.S. accounting designation.

[54] In its analysis of the section 12(1)(e) ground of opposition, the TMOB noted that the official mark CPA is an acronym consisting of letters of the alphabet. The TMOB referred to case law establishing that acronyms made up of letters of the alphabet are entitled to a narrow ambit of protection: *BBM Canada v Research in Motion Limited*, 2012 FC 666 at para 40; see also *GSW Ltd v Great West Steel Industries Ltd* (1975), 22 CPR (2d) 154, [1975] FCJ no 406 at para 32. The TMOB considered and rejected CPA Ontario’s argument that CPA should be afforded a wider ambit of protection because it was part of CPA Ontario’s family of related official marks, finding that CPA could not benefit from a wider ambit of protection in the absence of any evidence of use of the official marks that made up the family. As a result, the TMOB found that the official mark CPA is entitled to only a narrow ambit of protection, and

concluded that the words THIS WAY TO at the beginning of AICPA's Mark rendered it not so nearly resembling CPA as to be likely to be mistaken for it.

[55] I am not persuaded the TMOB committed a palpable and overriding error in applying the relevant facts to the legal test to find that the words THIS WAY TO distinguish AICPA's Mark from the official mark CPA, and that AICPA's Mark does not so nearly resemble CPA Ontario's official mark as to be likely to be mistaken for it.

V. **Conclusion and Costs**

[56] The TMOB did not commit a palpable and overriding error of mixed fact and law in rejecting CPA Ontario's section 12(1)(e) ground of opposition. Therefore, this appeal is dismissed.

[57] Costs are awarded in favour of AICPA.

[58] Both parties submit that a lump sum should be awarded, and that the appropriate amount in this case is \$5,000 to \$7,500. The parties submit that a cost award within this range is in line with recent awards of this Court in statutory appeals under section 56(1) of the *TMA: Pentastar Transport Ltd. v FCA US LLC*, 2020 FC 367 at para 118; *Arterra Wines Canada, Inc. v Diageo North America, Inc.*, 2020 FC 508 at para 72.

[59] I agree that a lump sum award is appropriate. I consider \$7,500 to reflect a reasonable cost award in this proceeding. My decision to award a lump sum at the high end of the range

suggested by the parties is not based on the conduct of either party. Although this proceeding is one battle in what has been described as a “turf war” between CPA Ontario and AICPA, there is no evidence to suggest that CPA Ontario’s conduct warrants a higher cost award. Rather, I have decided to award \$7,500 because I believe the amount is fair in view of the work involved.

**JUDGMENT in T-1506-19**

**THIS COURT'S JUDGMENT is that:**

1. This appeal is dismissed.
2. Costs are awarded to AICPA in the lump sum amount of \$7,500.

"Christine M. Pallotta"

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Judge

**FEDERAL COURT**  
**SOLICITORS OF RECORD**

**DOCKET:** T-1506-19

**STYLE OF CAUSE:** CHARTERED PROFESSIONAL ACCOUNTANTS OF  
ONTARIO v AMERICAN INSTITUTE OF CERTIFIED  
PUBLIC ACCOUNTANTS

**PLACE OF HEARING:** HELD IN TORONTO, ONTARIO VIA  
VIDEOCONFERENCE

**DATE OF HEARING:** SEPTEMBER 1, 2020

**JUDGMENT AND REASONS:** PALLOTTA J.

**DATED:** JANUARY 11, 2021

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