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NOT CITABLE AS PRECEDENT  
OF THE TTAB

Hearing:  
September 22, 2005

Mailed: November 1, 2005

**UNITED STATES PATENT AND TRADEMARK OFFICE**

**Trademark Trial and Appeal Board**

In re The Association of Chartered Certified Accountants

Serial No. 78171205

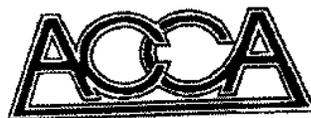
Camille M. Miller of Cozen O'Connor, P.C. for The  
Association of Chartered Certified Accountants.

John Dwyer, Trademark Examining Attorney, Law Office 116  
(Meryl L. Hershkowitz, Managing Attorney).

Before Chapman, Holtzman and Zervas, Administrative  
Trademark Judges.

Opinion by Chapman, Administrative Trademark Judge:

On October 4, 2002, The Association of Chartered  
Certified Accountants (a British corporation) filed an  
application to register on the Principal Register the mark  
shown below



for the following goods and services:

"prerecorded audio tapes, audio discs and audio cassettes featuring instructional and educational information in the fields of accounting, finance and business studies; read-only memories recorded on compact discs featuring instructional and educational information in the fields of accounting, finance and business studies; interactive multimedia computer programs recorded on compact discs and video compact discs featuring instructional and educational information in the fields of accounting, finance and business studies; information stored in or on electronic, magnetic and/or optical means, namely, electronic databases recorded on computer media featuring instructional and educational information in the fields of accounting, finance and business studies; exposed photographic slides, namely, photographic slide transparencies featuring instructional and educational information in the fields of accounting, finance and business studies; cinematographic film featuring instructional and educational information in the fields of accounting, finance and business studies" in International Class 9;

"printed matter, namely, books, magazines and printed instructional, educational and teaching materials, all featuring information in the fields of accounting, finance and business studies" in International Class 16;

"accounting services; cooperative advertising and marketing services; employment hiring and recruitment services; corporate taxation and personal taxation services, namely tax preparation, tax advisory services, tax filing services" in International Class 35;

"financial services, namely investment management, business finance procurement services, financial planning, risk analysis, business liquidation services; financial analysis and consultation services; fiscal assessment and evaluation services; pension and insurance services, namely, methods for calculating pension, risk management; credit card services; payroll tax debiting services, and tax payment processing services" in International Class 36; and

"training and teaching services in the fields of accounting, finance and business studies; vocational education in the fields of accounting, finance and business studies; educational services in the nature of accounting, finance and business schools; educational services, namely, conducting conferences, symposiums and colloquiums in the fields of accounting, finance and business studies" in International Class 41.

The application is based on applicant's assertion of a bona fide intention to use the mark in commerce as to all of the goods and services (Section 1(b) of the Trademark Act); and it is also based on United Kingdom Registration No. 2310129 for the International Class 9 goods and on Community Trademark Registration No. 383992 for the goods and services in International Classes 16, 35, 36 and 41 (Section 44 of the Trademark Act).

Registration has been finally refused under Section 2(d) of the Trademark Act, 15 U.S.C. §1052(d). The Examining Attorney cited two registrations for the

following marks: (1) ACCA<sup>1</sup> and (2) the mark shown below



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both registered by the American Corporate Counsel

Association, and both for the following goods and services:

"downloadable electronic publications in the nature of newsletters, journals, magazines, manuals and educational course materials in the field of law" in International Class 9;

"trade journals for corporate counsel in the field of law; series of non-fiction books in the field of law; newsletters in the field of law" in International Class 16;

"business networking services; providing on-line information clearing house services in the field of law; employment agency services; and dissemination of advertising for others via an online communications network" in International Class 35;

"educational services featuring classes, seminars, forums, and workshops provided via telephone, video conferencing, and over a global computer network in the field of law and distribution of course materials in connection therewith; publication of books" in International Class 41; and

"association services, namely, promoting the professional advancement, education, and interests of corporate legal

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<sup>1</sup> Registration No. 2694551, issued March 11, 2003.

<sup>2</sup> Registration No. 2620280, issued September 17, 2002. The words "American Corporate Counsel Association" are disclaimed.

counsel, and fostering relations, communications and exchanges of ideas between corporate legal counsel; legal advocacy research support services for issues affecting and interests relevant to attorneys providing legal services to corporations; and an online library, namely, providing an online computer database of information in the field of law" in International Class 42.

The Examining Attorney asserts that applicant's mark, when used on and in connection with its identified goods and services, would so resemble the marks in the cited registrations as to be likely to cause confusion, mistake or deception.

Applicant has appealed, and briefs have been filed.<sup>3</sup> An oral hearing was held on September 22, 2005.

At the outset, we clarify that at the oral hearing the Examining Attorney stated that: (i) his refusal applies only to applicant's International Class 9, 16, 35, and 41 goods and services, and (ii) his refusal to register does not apply to applicant's International Class 36 services. Thus, we will determine likelihood of confusion only as to applicant's goods and services in International Classes 9, 16, 35 and 41.

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<sup>3</sup> Applicant attached to its brief copies of several registrations (including, among others, the two cited registrations as well as others owned by that registrant). The Examining Attorney objected to this evidence as untimely submitted (brief, footnote 5). The Examining Attorney's objection is sustained. See Trademark Rule 2.142(d).

Our determination under Section 2(d) is based on an analysis of all of the facts in evidence that are relevant to the factors bearing on the likelihood of confusion issue. See *In re E. I. du Pont de Nemours & Co.*, 476 F.2d 1357, 177 USPQ 563 (CCPA 1973). See also, *In re Majestic Distilling Company, Inc.*, 315 F.3d 1311, 65 USPQ2d 1201 (Fed. Cir. 2003). In any likelihood of confusion analysis, however, two key considerations are the similarities between the marks and the similarities between the goods and/or services. See *Federated Foods, Inc. v. Fort Howard Paper Co.*, 544 F.2d 1098, 192 USPQ 24 (CCPA 1976). See also, *In re Dixie Restaurants Inc.*, 105 F.3d 1405, 41 USPQ2d 1531 (Fed. Cir. 1997).

The salient question to be determined is not whether the involved goods and/or services of the parties are likely to be confused, but rather whether there is a likelihood that the public will be misled to believe that the goods and/or services offered under the involved marks originate from a common source. See *J.C. Hall Company v. Hallmark Cards, Incorporated*, 340 F.2d 960, 144 USPQ 435, 438 (CCPA 1965); and *The State Historical Society of Wisconsin v. Ringling Bros.-Barnum & Bailey Combined Shows, Inc.*, 190 USPQ 25, 30 (TTAB 1976).

We consider first the marks. Applicant's mark ACCA (stylized) is virtually identical to the cited registered mark ACCA (standard character form) (Registration No. 2694551). The fact that applicant's mark (consisting of the identical letters in the identical order) "ACCA" appears in stylized lettering with an underline does not render these two marks different as to sound, connotation or commercial impression. And there is only a slight difference in appearance. We find these marks are virtually identical. This fact "weighs heavily against applicant." In re Martin's Famous Pastry Shoppe, Inc., 748 F.2d 1565, 223 USPQ 1289, 1290 (Fed. Cir. 1984).

In the second cited registration (No. 2620280), the mark includes not only the letters ACCA, but also includes the words "American Corporate Counsel Association" and a design with a square divided in half diagonally with a sunburst. Nonetheless, the letters "ACCA" would be the portion noticed and spoken by consumers in calling for the goods and services, and must be considered the dominant part of this registered mark. See In re Appetito Provisions Co., 3 USPQ2d 1553 (TTAB 1987). The design element is not sufficient to distinguish the marks. The additional words are clearly important, and we have considered this registered mark as a whole; but the words

are not featured as the prominent portion of the mark. Rather the letters "ACCA" appear in a font size many times larger than that of the words. Consumers are likely to focus on and remember the letters ACCA.

It is well settled that marks must be considered in their entireties because the commercial impression of a mark on an ordinary consumer is created by the mark as a whole, not by its component parts. This principle is based on the common sense observation that the impression is created by the purchaser's cursory reaction to a mark in the marketplace, not from a meticulous comparison of it to others to assess possible legal differences or similarities. See 3 J. Thomas McCarthy, McCarthy on Trademarks and Unfair Competition, §23:41 (4th ed. 2005). See also, *Dassler KG v. Roller Derby Skate Corp.*, 206 USPQ 255 (TTAB 1980). The proper test in determining likelihood of confusion does not involve a side-by-side comparison of the marks, but rather must be based on the similarities and dissimilarities engendered by the involved marks.

Applicant's mark and the registrant's second cited mark are highly similar in sound, and as indicated above, it is the letters in the cited registered mark (ACCA) that would be utilized in calling for the goods and services.

In connotation, both marks are simply the letters ACCA, with the name of the registrant's association set forth in one of its two cited marks. Importantly, applicant has not included the words naming its association in its mark.

The marks are similar in appearance, particularly keeping in mind, as stated previously, that the proper test in determining likelihood of confusion is not on a side-by-side comparison of the marks. Rather, the determination must be based on the recollection of the purchasers, who normally retain a general rather than specific impression of the many trademarks encountered; that is, a purchaser's fallibility of memory over a period of time must also be kept in mind. See *Grandpa Pidgeon's of Missouri, Inc. v. Borgsmiller*, 477 F.2d 586, 177 USPQ 573 (CCPA 1973); and *Spoons Restaurants Inc. v. Morrison, Inc.*, 23 USPQ2d 1735 (TTAB 1991), *aff'd unpub'd* (Fed. Cir., June 5, 1992). The minor differences identified above are not sufficient to obviate a likelihood of confusion between these marks. See *In re Shell Oil Co.*, 992 F.2d 1204, 26 USPQ2d 1687 (Fed. Cir. 1993).

When considered in their entirety, we find that applicant's mark and the second cited registered mark are similar such that, when used on or in connection with

related goods and services, would be likely to cause confusion. See *Cunningham v. Laser Golf Corp.*, 222 F.3d 943, 55 USPQ2d 1842 (Fed. Cir. 2000); and *In re Azteca Restaurant Enterprises Inc.*, 50 USPQ2d 1209 (TTAB 1999).

We turn next to a consideration of the respective goods and services (International Classes 9, 16, 35 and 41 in the application,<sup>4</sup> and International Classes 9, 16, 35, 41 and 42 in the two cited registrations). It is well settled that goods and/or services need not be identical or even competitive to support a finding of likelihood of confusion; it being sufficient that the goods and/or services are related in some manner or that the circumstances surrounding their marketing are such that they would likely be encountered by the same persons under circumstances that could give rise to the mistaken belief that they emanate from or are associated with the same source. See *In re Martin's Famous Pastry Shoppe, Inc.*, supra; *In re Peebles Inc.*, 23 USPQ2d 1795 (TTAB 1992); and *In re International Telephone and Telegraph Corporation*, 197 USPQ 910 (TTAB 1978).

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<sup>4</sup> As explained previously herein, the Examining Attorney has not refused registration of applicant's mark for the International Class 36 services.

It has been repeatedly held that, when evaluating the issue of likelihood of confusion in Board proceedings regarding the registrability of marks, the Board is constrained to compare the goods and/or services as identified in the application with the goods and/or services as identified in the cited registration(s). See *Octocom Systems Inc. v. Houston Computer Services Inc.*, 918 F.2d 937, 16 USPQ2d 1783 (Fed. Cir. 1990); and *Canadian Imperial Bank of Commerce v. Wells Fargo Bank*, 811 F.2d 1490, 1 USPQ2d 1813 (Fed. Cir. 1987). As the Court of Appeals for the Federal Circuit stated in *Octocom*, supra, 16 USPQ2d at 1787:

The authority is legion that the question of the registrability of an applicant's mark must be decided on the basis of the identification of goods [services] set forth in the application regardless of what the record may reveal as to the particular nature of applicant's goods [services], the particular channels of trade or the class of purchasers to which sales of the goods [services] are directed.

And later the Court reiterated in *Cunningham v. Laser Golf Corp.*, supra, 55 USPQ2d at 1846:

Proceedings before the Board are concerned with registrability and not use of a mark. Accordingly, the identification of goods/services statement in the registration, not the goods/services actually used by the registrant, frames the issue.

We consider first applicant's International Class 35 services which include therein "... cooperative advertising and marketing services; employment hiring and recruitment services; ..." and the cited registrant's International Class 35 services which include therein "... employment agency services; and dissemination of advertising for others via an online communications network." There are no restrictions on these services as identified in the application and the registrations. We find that the parties' respective identified employment services and their respective identified advertising services are legally identical or are, at the very least, closely related services.

The remaining classes of goods and services in applicant's application are those in International Classes 9, 16 and 41, all of which are restricted within the identifications to "... the fields of accounting, finance and business studies." The cited registrant's International Classes 9, 16, 41 and 42 are restricted to "... the field of law" or relating to "... corporate legal counsel." It is clear that the cited registrant is an association of corporate attorneys, and applicant is an association of accountants. Nonetheless, as argued by the Examining Attorney, the "field of law" is very broad and encompasses

"business law, accounting law and finance law." In support of his argument, the Examining Attorney submitted, inter alia: (i) dictionary definitions of the words "law," "business," "accounting" and "finance"; (ii) excerpted stories retrieved from the Nexis database referencing "business law," "accounting law" and "finance law"; and (iii) printouts of a few pages from registrant's website listing as programs offered by registrant, including "Corporate Governance Practices," "Financial & Accounting Essentials for In-house Counsel," "Latest Developments In Financial and Accounting Issues" and "Tax Topics for Nonprofits: What the IRS Wants You to Know."

Registrant's involved International Classes 9, 16 and 41 goods and services are limited to the field of law and its International Class 42 association services are limited to the interests of corporate legal counsel; and applicant's involved International Classes 9, 16 and 41 goods and services are limited to the fields of accounting, finance and business. However, the Examining Attorney has established a prima facie case that the cited registrant's identifications including "law" are broad enough to encompass applicant's "accounting, finance and business." Stated differently, the record shows that applicant's goods

and services are encompassed within the very broad identifications in the cited registrations.

Even if registrant actually offers its involved goods (downloadable electronic publications; trade journals, books and newsletters) and services (educational services, seminars, forums and workshops; and association services) only with regard to topics of interest to lawyers, as the Examining Attorney argues, those topics include the topics covered in applicant's identification of goods and services. That is, applicant's identified goods and services and the goods and services listed in the cited registrations are related in the mind of the consuming public as to origin. See *Hewlett-Packard Company v. Packard Press, Inc.*, 281 F.3d 1261, 62 USPQ2d 1001, 1004 (Fed. Cir. 2002) ("even if the goods and services in question are not identical, the consuming public may perceive them as related enough to cause confusion about the source or origin of the goods and services").

We find that applicant's International Class 9, 16 and 41 goods and services, as identified, are related to the cited registrant's International Class 9, 16, 41 and 42 goods and services, as identified.

Turning next to the duPont factors of trade channels and purchasers, applicant contends that its goods and

services are not directed to lawyers or even corporate legal counsel, but rather are directed to accountants;<sup>5</sup> that the ABA Code of Professional Responsibility mandates that lawyers and non-lawyers shall not form a partnership; and that applicant's goods and services are specifically marketed and sold to accountants, while registrant's goods and services are marketed and sold "strictly to corporate legal counsel." (Brief, p. 6.)

The problem with applicant's argument is that, once again, even though some of its goods and services (Classes 9, 16 and 41) are restricted to the fields of accounting, finance and business, the cited registrations are restricted only to the field of law which is broad enough to encompass accounting law, finance law and business law. The argument regarding lawyers being prohibited from forming a partnership with a non-lawyer is neither relevant nor persuasive. There is nothing in the identifications of goods and services of either applicant or registrant which limits the purchasers of these publications and educational services to lawyers or accountants. That is, an accountant could purchase registrant's goods and services and a lawyer

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<sup>5</sup> Applicant's application is based on (i) applicant's assertion of a bona fide intention to use the mark as to all classes, and (ii) Section 44 of the Trademark Act.

could purchase applicant's goods and services. Therefore, we must presume in this administrative proceeding that the involved goods and services are offered through all normal channels of trade to all usual classes of purchasers. See *Octocom Systems Inc. v. Houston Computers Services Inc.*, supra; and *Canadian Imperial Bank of Commerce v. Wells Fargo Bank*, supra.

We find that the channels of trade and the classes of purchasers are overlapping.

Applicant argues that the purchasers of both applicant's and registrant's goods and services are sophisticated professionals in their respective industries (e.g., accounting, finance and business, and law).

Again, the consumers for registrant's goods and services could include accountants and lawyers, and there would thus be overlapping consumers for applicant's goods and services. Even if we assume sophistication of the purchasers of these goods and services, "even careful purchasers are not immune from source confusion." In re *Total Quality Group Inc.*, 51 USPQ2d 1474, 1477 (TTAB 1999). See also, *Wincharger Corporation v. Rinco, Inc.*, 297 F.2d 261, 132 USPQ 289 (CCPA 1962); In re *Decombe*, 9 USPQ2d 1812 (TTAB 1988); and In re *Hester Industries, Inc.*, 231 USPQ 881, 883 (TTAB 1986) ["While we do not doubt that these

institutional purchasing agents are for the most part sophisticated buyers, even sophisticated purchasers are not immune from confusion as to source where, as here, substantially identical marks are applied to related products"]. That is, even sophisticated purchasers of these closely related goods and services are likely to believe that the services emanate from the same source, when offered under the involved identical and highly similar marks. See *Weiss Associates Inc. v. HRL Associates Inc.*, 902 F.2d 1546, 14 USPQ2d 1840 (Fed. Cir. 1990); and *Aries Systems Corp. v. World Book Inc.*, 23 USPQ2d 1742, footnote 17 (TTAB 1992).

Applicant's argument that the cited marks are weak is unsupported by any timely admissible evidence. The registrant's ownership of its registrations gives it the exclusive right to use the registered marks in connection with the goods and services specified in the certificates of registration. See Section 7(b) of the Trademark Act, 15 U.S.C. §1057(b).

In sum, we find that applicant's mark for its identified goods and services in International Classes 9, 16, 35 and 41 is likely to cause confusion with the marks in each of the two cited registrations.

In view of the identical and similar marks, the relatedness of these goods and services, and the overlapping channels of trade and purchasers, we find that consumers seeing applicant's mark ACCA, may likely assume that applicant's goods and services emanate from or are associated or sponsored by the cited registrant.

While we do not have doubt on the question of likelihood of confusion in this case, if there were such doubt, it must be resolved against applicant as the newcomer, as applicant has the opportunity of avoiding confusion, and is obligated to do so. See *TBC Corp. v. Holsa Inc.*, 126 F.3d 1470, 44 USPQ2d 1315 (Fed. Cir. 1997); and *In re Hyper Shoppes (Ohio) Inc.*, 837 F.2d 840, 6 USPQ2d 1025 (Fed. Cir. 1988).

**Decision:** The refusal to register (involving International Classes 9, 16, 35 and 41) under Section 2(d) of the Trademark Act is affirmed as to both cited registrations. However, inasmuch as there was no refusal to register applicant's mark for the International Class 36 services, the application will be forwarded for appropriate action with regard to International Class 36 in due course.