

This Opinion is Not a  
Precedent of the TTAB

Mailed: September 21, 2018

UNITED STATES PATENT AND TRADEMARK OFFICE

---

Trademark Trial and Appeal Board

---

*In re TacoLand Holdings, LLC dba TacoLand*

---

Serial No. 86935545

---

Charles M. Hosch of Strasburger & Price LLP,  
for TacoLand Holdings, LLC dba TacoLand

Philip Liu, Trademark Examining Attorney, Law Office 109,  
Michael Kazazian, Managing Attorney.

---

Before Wellington, Greenbaum and Coggins,  
Administrative Trademark Judges.

Opinion by Wellington, Administrative Trademark Judge:

TacoLand Holdings, LLC dba TacoLand (“Applicant”) seeks registration on the  
Principal Register of the mark TACOLAND in standard characters for

“entertainment, namely, live music concerts” in International Class 41 and “bar and cocktail lounge services” in International Class 43.<sup>1</sup>

The Examining Attorney refused registration under Section 2(d) of the Trademark Act, 15 U.S.C. § 1052(d), based on a likelihood of confusion with the following registered mark, TACO TIERRA and design (a caricature of a man wearing a sombrero), displayed as



for “restaurant services” in International Class 43.<sup>2</sup>

After the Examining Attorney made the refusal final,<sup>3</sup> Applicant filed a request for reconsideration and appealed. The Examining Attorney denied the reconsideration request, and the appeal proceeded. The appeal has been briefed.

For the reasons set forth below, we affirm the refusal to register in each class.

---

<sup>1</sup> Application Serial No. 86935545 was filed under Section 1(a) of the Trademark Act, 15 U.S.C. § 1051(a), based upon Applicant’s claim of first use anywhere and use in commerce since at least as early as February 19, 2014, as to both classes of services.

<sup>2</sup> Registration No. 3039496 issued January 10, 2006; renewed. The registration contains the following statement: “The English translation of the word ‘TERRA’ [sic] in the mark is ‘LAND’.”

<sup>3</sup> The Examining Attorney also originally cited an additional registration (Reg. No. 1418759 TACOLAND MEAL) as a basis for the likelihood of confusion refusal. However, that registration has since been cancelled and, as both Applicant and the Examining Attorney have noted in their briefs, any possible refusal based on that now-cancelled registration is moot.

## I. Likelihood of Confusion

The determination under Section 2(d) involves an analysis of all of the probative evidence of record bearing on a likelihood of confusion. *In re E.I. du Pont de Nemours & Co.*, 476 F.2d 1357, 177 USPQ 563, 567 (CCPA 1973) (setting forth factors to be considered, hereinafter referred to as “*du Pont* factors”); *see also In re Majestic Distilling Co.*, 315 F.3d 1311, 65 USPQ2d 1201, 1203 (Fed. Cir. 2003). In any likelihood of confusion analysis, two key considerations are the similarities between the marks and the relatedness of the goods or services. *See In re Chatam Int’l Inc.*, 380 F.3d 1340, 71 USPQ2d 1944 (Fed. Cir. 2004); *Federated Foods, Inc. v. Fort Howard Paper Co.*, 544 F.2d 1098, 192 USPQ 24, 29 (CCPA 1976) (“The fundamental inquiry mandated by § 2(d) goes to the cumulative effect of differences in the essential characteristics of the goods [or services] and differences in the marks.”).

### A. Similarity of the Marks

We compare the marks “in their entirety as to appearance, sound, connotation and commercial impression.” *Palm Bay Imps., Inc. v. Veuve Clicquot Ponsardin Maison Fondee En 1772*, 396 F.3d 1369, 73 USPQ2d 1689, 1691 (Fed. Cir. 2005) (quoting *du Pont*, 177 USPQ at 567). The test assesses not whether the marks can be distinguished in a side-by-side comparison, but rather whether their overall commercial impressions are so similar that confusion as to the source of the goods and services offered under the respective marks is likely to result. *Coach Servs. Inc. v. Triumph Learning LLC*, 668 F.3d 1356, 101 USPQ2d 1713, 1721 (Fed. Cir. 2012); *see also Edom Labs. Inc. v. Lichter*, 102 USPQ2d 1546, 1551 (TTAB 2012).

In terms of connotation, it is not in dispute that the Spanish word “tierra” means “land.”<sup>4</sup> Thus, the entire wording in the registered mark, TACO TIERRA, is Spanish for “taco land,” which is essentially the same as Applicant’s mark. Under the doctrine of foreign equivalents, foreign words from common, modern languages are translated into English to determine similarity of connotation with English words for purposes of making our likelihood of confusion analysis. *Palm Bay Imps. Inc.*, 73 USPQ2d at 1696; *In re La Peregrina Ltd.*, 86 USPQ2d 1645, 1647 (TTAB 2008). The doctrine is not an absolute rule, but a guideline that should be applied only “when it is likely that the ordinary American purchaser would stop and translate the foreign word into its English equivalent. . . . The ‘ordinary American purchaser’ includes ‘all American purchasers, including those proficient in a non-English language who would ordinarily be expected to translate words into English.’” *In re Weiss Watch Co.*, 123 USPQ2d 1200, 1204 (TTAB 2017) (citations omitted). See also 5 CALLMANN ON UNFAIR COMPETITION, TRADEMARKS & MONOPOLIES § 21:20 (4th ed. 1983) (“The doctrine of foreign equivalents applies when an ‘ordinary American purchaser’ would be likely to ‘stop and translate the foreign word into its English equivalent,’ and is generally applied to words from modern languages, such as . . . Spanish.”) (footnotes omitted); see also *In re Highlights for Children, Inc.*, 118 USPQ2d 1268, 1271 (TTAB

---

<sup>4</sup> Applicant has acknowledged this translation in its request for reconsideration (“It is true, of course, that ‘tierra’ means ‘land’ in Spanish”). 4 TTABVUE 2. The Examining Attorney also submitted internet printouts from the websites SpanishDict ([www.spanishdict.com](http://www.spanishdict.com)) and Google Translate ([www.translate.google.com](http://www.translate.google.com)) showing that the term “tierra” translates to “land” in English (attached to Office Action issued February 22, 2017, at TSDR pp. 2-3). As we noted supra at n.2, the cited registration (Reg. No. 3039496) contains the statement: “The English translation of the word ‘TERRA’ [sic] in the mark is ‘LAND.’”

2016); *La Peregrina*, 86 USPQ2d at 1648; *In re Thomas*, 79 USPQ2d 1021, 1024 (TTAB 2006).

According to data released by the U.S. Census Bureau, Spanish is the second most common language in the United States after English and, as of 2017, there are over 41 million people speaking Spanish at home, 24 million of whom also speak English “very well.”<sup>5</sup> Spanish is a common, modern language spoken or understood by an appreciable number of U.S. consumers. We therefore find that the many bilingual consumers in the United States will stop and translate the term TIERRA in the registered mark to “land.”

We further find that TACO TIERRA is the dominant element of Registrant’s mark. We cannot and do not overlook the caricature of a man wearing a sombrero that is present in Registrant’s mark, but find consumers are more likely to focus on the stylized wording TACO TIERRA. As is often the case, the word portion of Registrant’s composite mark is dominant because, not only does it appear first, but consumers will use the wording, rather than the design, to refer to and call for Registrant’s services. *See In re Viterra*, 671 F.3d 1358, 101 USPQ2d 1905, 1908 (Fed. Cir. 2012); *In re Appetito Provisions Co.*, 3 USPQ2d 1553 (TTAB 1987) (if a mark comprises both a word and a design, then the word is normally accorded greater weight because it would be used by purchasers to request the goods or services): *see*

---

<sup>5</sup> “Detailed Languages Spoken at Home and Ability to Speak English for the Population 5 Years and Over for the United States: 2009-2013,” at <https://www.census.gov/data/tables/2013/demo/2009-2013-lang-tables.html>. Because the U.S. Census is a standard reference, we may, and do, take judicial notice of this information. *In re Olin Corp.*, 124 USPQ2d 1327, 1331 n.12 (TTAB 2017).

*also CBS Inc. v. Morrow*, 708 F.2d 1579, 218 USPQ 198, 200 (Fed. Cir. 1983) (“in a composite mark comprising a design and words, the verbal position of the mark is the one most likely to indicate the origin of the goods to which it is affixed.”).

We have considered Applicant’s argument “[t]he sight of each mark clearly is different” and that, “when viewed as a whole, and not split apart and dissected, [Applicant’s mark] is distinct from the Registrant’s two-term, design mark.”<sup>6</sup> However, as previously pointed out, there is no “sight” or “side-by-side” test when it comes to comparing the marks in our likelihood of confusion analysis. Instead, we focus on the recollection of the average purchaser, who normally retains a general rather than a specific impression of trademarks. *See Inter IKEA Sys. B.V. v. Akea, LLC*, 110 USPQ2d 1734, 1740 (TTAB 2014); *Sealed Air Corp. v. Scott Paper Co.*, 190 USPQ 106, 108 (TTAB 1975). Also, we agree that the marks should not be dissected and must be considered in their entirety; however, as it has been frequently noted, “in articulating reasons for reaching a conclusion on the issue of confusion, there is nothing improper in stating that, for rational reasons, more or less weight has been given to a particular feature of a mark, provided the ultimate conclusion rests on consideration of the marks in their entirety.” *In re Detroit Athletic Co.*, --- F.3d ---, 2018 WL 4288981 \*4 (Fed. Cir. Sept. 10, 2018) (quoting *In re Nat’l Data Corp.*, 753 F.2d 1056, 224 USPQ 749, 751 (Fed. Cir. 1985)); *see also Stone Lion Capital Partners v. Lion Capital LLP*, 746 F.3d 1317, 110 USPQ2d 1157, 1161 (Fed. Cir. 2014).

---

<sup>6</sup> 7 TTABVue 11.

Given the aforementioned, we find the marks possess a similar connotation and commercial impression. Although the expression TACO TIERRA is more likely to be understood as suggestive of a menu item, tacos, or Mexican cuisine,<sup>7</sup> being featured in the context of Registrant's restaurant services, consumers may also perceive a similar suggestive connotation upon viewing Applicant's TACOLAND in connection with live music, bar and cocktail lounge services. In other words, Applicant's mark is likely to suggest that its entertainment services or its bar and cocktail lounge may have a Mexican theme or that Mexican food, specifically tacos, may be served in conjunction with those services. As discussed, *infra*, the record demonstrates that it is common for live music venues, as well as bars and cocktail lounges, to also serve food.

As to sound and appearance, there is the obvious similarity based on both marks beginning with the same term TACO. We are also cognizant of the differences in the marks, both in sound and appearance, due to the addition of the design element in the registered mark and the marks' secondary and foreign equivalent terms, LAND and TIERRA.

In sum, we find the marks are overall more similar than not. Our findings that TACO TIERRA is the more dominant element of the cited, registered mark, and it is likely to be translated to "Taco Land," the near equivalent of Applicant's mark are

---

<sup>7</sup> "Taco" is defined as "a Mexican dish consisting of a fried and folded or rolled tortilla filled with chopped meat, shredded lettuce, etc." *Webster's New World College Dictionary* (4th ed. 2010). The Board may take judicial notice of dictionary definitions, *Univ. of Notre Dame du Lac v. J.C. Gourmet Food Imp. Co.*, 213 USPQ 594, 596 (TTAB 1982), *aff'd*, 703 F.2d 1372, 217 USPQ 505 (Fed. Cir. 1983).

significant. The marks share a similar connotation and are aurally similar because they begin with the same word. These points of similarity outweigh the differences between the marks.

B. Alleged “Crowded Field” and “Weak Mark”

Applicant argues that there is a “crowded field” of TACO-formative marks and that this “demonstrate[s] that [the registered mark] is weak, as consumers already pay attention to the types of distinctions present among the marks.”<sup>8</sup> However, Applicant only references the two involved marks and two third-party registrations (Reg. Nos. 1418759 and 5058758 for the respective marks TACOLAND MEAL and TACOLANDIA). As to the former registration, it is now cancelled (see Note 3) and thus has little, if any, probative value as to any purported weakness in the cited mark. “The existence of a cancelled registration--particularly one cancelled for failure to provide a declaration of continued use--does not tend to show that the cited mark is weak due to third-party use.” *In re Inn at St. John’s, LLC*, 126 USPQ2d 1742, 1745 (TTAB 2018), citing *Bond v. Taylor*, 119 USPQ2d 1049, 1054 (TTAB 2016) (“The existence of a cancelled registration and an abandoned application does not establish that Opposer’s mark is weak.”). As to the TACOLANDIA registration,<sup>9</sup> this is but one registration and there is no evidence that the mark is actually used in commerce or

---

<sup>8</sup> 7 TTABVUE 13.

<sup>9</sup> A copy of the underlying application (Ser. No. 86925165) was attached to the Examining Attorney’s June 27, 2016 Office Action, and Applicant was advised that, should the mark be registered, it may serve as an additional basis for the likelihood of confusion refusal. However, in Office Action dated February 22, 2017, the Examining Attorney withdrew the advisory. A copy of the registration file was never made of record, but both Applicant and the Examining Attorney have acknowledged the resulting registration.



that consumers are even aware of the mark. *AMF Inc. v. Am. Leisure Prods., Inc.*, 474 F.2d 1403, 177 USPQ 268, 269 (CCPA 1973) (The “existence of [third-party] registrations is not evidence of what happens in the market place or that customers are familiar with them.”). A single third-party registration falls short of the amount and type of evidence needed to show that the cited mark is diluted and commercially weak for the relevant services. Compare *Jack Wolfskin Ausrüstung Fur Draussen GmbH & Co. KGAA v. New Millennium Sports, S.L.U.*, 797 F.3d 1363, 116 USPQ2d 1129, 1136 (Fed. Cir. 2015) (“extensive” evidence not only of third-party registrations but also “of these marks being used in internet commerce” for the relevant goods); *Juice Generation, Inc. v. GS Enters. LLC*, 794 F.3d 1334, 115 USPQ2d 1671, 1671 (Fed. Cir. 2015) (uncontradicted testimony of “a considerable number” of third party uses of similar marks, along with third-party registrations).

In sum, there is no evidentiary support for Applicant’s argument regarding weakness of the cited mark based on third-party use of similar marks in connection with similar services. Accordingly, this factor is neutral and we accord the cited registered mark a normal scope of protection.

### C. Relatedness of the Services

The next step in our analysis is a comparison of the services identified in Applicant’s application vis-à-vis the services identified in the cited registration, the second *du Pont* factor. See *Stone Lion Capital Partners*, 110 USPQ2d 1161; *Octocom Sys., Inc. v. Hous. Computs. Servs. Inc.*, 918 F.2d 937, 16 USPQ2d 1783, 1787 (Fed. Cir. 1990); see also *Hewlett-Packard Co. v. Packard Press Inc.*, 281 F.2d 1261, 62

USPQ2d 1001, 1004 (Fed. Cir. 2002). It is settled that it is not necessary that the respective services be identical or even competitive in order to find that they are related. It is sufficient if the respective services are “related in some manner and/or if the circumstances surrounding their marketing [be] such that they could give rise to the mistaken belief that [services] emanate from the same source.” *Coach Servs. Inc.*, 101 USPQ2d at 1722 (quoting *7-Eleven Inc. v. Wechsler*, 83 USPQ2d 1715, 1724 (TTAB 2007)); *see also In re Martin’s Famous Pastry Shoppe, Inc.*, 748 F.2d 1565, 223 USPQ 1289, 1290 (Fed. Cir. 1984); *In re Melville Corp.*, 18 USPQ2d 1386, 1388 (TTAB 1991). The issue is not whether purchasers would confuse the services, but rather whether there is a likelihood of confusion as to the source of these services. *L’Oreal S.A. v. Marcon*, 102 USPQ2d 1434, 1439 (TTAB 2012); *In re Rexel Inc.*, 223 USPQ 830, 832 (TTAB 1984).

Here, the Examining Attorney argues that Applicant’s Class 41 entertainment services and its Class 43 bar and cocktail lounge services are “closely related” to the Registrant’s restaurant services “because it is common practice for the same entity to provide both parties’ services and market such services under the same mark.”<sup>10</sup> In support of this contention, he submitted printouts from third-party websites advertising services like those described in the involved application as well as restaurant services, all rendered in a single venue and under a single mark.<sup>11</sup> For example, the website for “JV Restaurant” contains a schedule of entertainment for

---

<sup>10</sup> 9 TTABVue 15.

<sup>11</sup> Attached to Office Actions issued on June 27, 2016 and February 22, 2017.

each evening of the week as well as a weekend brunch, and touts a “Live Music Room” with “Monday Night Blues Jam”:<sup>12</sup>



Another website, for Laporta’s Restaurant, contains links for “lunch – dinner – brunch –wine list – live music ...” and describes the type of musical entertainment provided:<sup>13</sup>

**Live Music**

Laporta's is committed to presenting the very best in local jazz. Bringing a variety of the best available singers and musicians to our stage nightly for over twenty years, emerging as a fixture on the local Jazz scene in the early 1990's. Featured are regular performances by such highly acclaimed singers as Sharon Clark, Patrice Ferris and Ester Haynes. Laporta's books a range of music styles and Jazz, including Be Bop, Scat, Big Band, Classical, Fusion, Dixieland and Gospel, occasionally even a hint of Bluegrass. Live performances occur nightly during dinner service and after, seven nights a week. See our calendar for scheduled performers and show times.

June 2016						
Su	Mo	Tu	We	Th	Fr	Sa
29	30	31	1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	1	2
3	4	5	6	7	8	9

<sup>12</sup> June 27, 2016 Office Action, TSDR p. 24.

<sup>13</sup> *Id.* at TSDR p. 25.

A third example is from the “UVA Trattoria & Bar” website advertising “live music & bar” as well as providing “menu” and “banquets” information:<sup>14</sup>



The third-party website evidence is probative because it shows that consumers are accustomed to encountering restaurants that also provide live music entertainment, as well as bar and cocktail lounge services, all under a single roof and advertised under a single mark. We further note that the record also includes several use-based third-party registrations that include both Applicant’s live music entertainment or bar and cocktail lounge services, as well as either Registrant’s restaurant services. These third-party registrations, based on use in commerce, also suggest that the listed services may emanate from the same source. *In re Aquamar, Inc.*, 115 USPQ2d 1122, 1126 n.5 (TTAB 2015); *In re Albert Trostel & Sons Co.*, 29 USPQ2d 1783, 1785-86 (TTAB 1993); *In re Mucky Duck Mustard Co.*, 6 USPQ2d 1467, 1470 n.6 (TTAB 1988), *aff’d*, 864 F.2d 149 (Fed. Cir. 1988).

<sup>14</sup> February 22, 1017 Office Action, TSDR p. 9.

The established relatedness of the involved services weighs in favor of finding a likelihood of confusion.

#### D. Trade Channels and Classes of Consumers

Turning to the trade channels and consumers, the relatedness of the services evidence discussed above also demonstrates that the involved services, namely, live music entertainment (or bar and lounge services) and restaurant services are advertised together on the same websites, and would be encountered by the same consumers at the same locations. For example, the same consumer may listen to live music show or enjoy a cocktail while also enjoying a meal at the same location.

Applicant's characterization of its own actual services (as an edgy "joint with a colorful past") versus registrant's services ("a family oriented fast food Mexican restaurant") are limitations not reflected in the respective recitations of services.<sup>15</sup> Even if the respective services are, in fact, offered in different and particular marketplaces and this is supported by evidence, the argument is misplaced because, as our primary reviewing court has pointed out:

[t]he authority is legion that the question of registrability of an applicant's mark must be decided on the basis of the identification of [services] set forth in the application regardless of what the record may reveal as to the particular nature of an applicant's [services], the particular channels of trade or the class of purchasers to which sales of the [services] are directed.

*Octocom Sys.*, 16 USPQ2d at 1787; *see also Detroit Athletic Co.*, at \*6 ("[t]he relevant inquiry in an ex parte proceeding focuses on the goods and services described in the

---

<sup>15</sup> 7 TTABVue 15.

application and registration, and not on real-world conditions”) (citing *In re i.am.symbolic, llc*, 866 F.3d 1315, 1325 (Fed. Cir. 2017)). Without such trade channel restrictions, we must presume the services will be offered in all normal trade channels for such services, such as websites advertising and restaurants offering restaurant services as well as live music and bar and cocktail lounge services. *See i.am.symbolic*, 123 USPQ2d at 1750 (“In the absence of meaningful limitations in either the application or the cited registrations, the Board properly presumed that the goods [and services] travel through all usual channels of trade and are offered to all normal potential purchasers.”).

Accordingly, the *du Pont* factors involving the channels of trade through which the services may be found and the classes of customers weigh in favor of finding a likelihood of confusion.

#### E. No Evidence of Actual Confusion

Applicant acknowledges its allegation of first use of its mark in the involved application is February 14, 2014, but asserts that its “history began in 1965” and that “despite decades of marketing in the United States, the parties have not once crossed paths” and the “two marks co-existed with no actual confusion.”<sup>16</sup> However, we first point out that there is little to no evidence showing that there has been any real opportunity for actual confusion to have occurred during their coexistence; relevant information is not in the record and regardless, circumstances may have changed

---

<sup>16</sup> *Id.* at 18.

since the time when the marks once coexisted. Statements by Applicant's counsel, without evidence, cannot be used to demonstrate the relevant circumstances. *See Enzo Biochem Inc. v. Gen-Probe Inc.*, 424 F.3d 1276, 76 USPQ2d 1616, 1622 (Fed. Cir. 2005) ("Attorney argument is no substitute for evidence.") In any event, in an ex parte proceeding, Applicant's assertion of the absence of actual confusion is of little probative value in our determination on the issue of likelihood of confusion because the Board cannot readily determine whether there has been a significant opportunity for actual confusion to have occurred, such that the absence of confusion is meaningful. *See In re Opus One Inc.*, 60 USPQ2d 1812, 1817 (TTAB 2001); *In re Kangaroos U.S.A.*, 223 USPQ 1025 (TTAB 1984); *In re Jeep Corp.*, 222 USPQ 333 (TTAB 1984). As pointed out by the Examining Attorney, it is not necessary to show actual confusion in order to establish likelihood of confusion. *See Weiss Assocs. Inc. v. HRL Assocs. Inc.* 902 F.2d 1546, 223 USPQ 1025 (Fed. Cir. 1990).

Accordingly, this *du Pont* factor is neutral.

#### F. Conclusion

We have carefully considered all arguments and evidence, including any not specifically discussed. Here, we find confusion is likely in light of our findings that Applicant's and Registrant's marks are overall very similar, based mainly on the dominant element of the registered mark being essentially the Spanish equivalent of Applicant's mark, and the marks will be used in connection with related services that travel in the same channels of trade to the same classes of customers.

**Decision:** The refusal to register Applicant's mark is affirmed in each class.