

UNITED STATES PATENT AND TRADEMARK OFFICE
Trademark Trial and Appeal Board
2900 Crystal Drive
Arlington, Virginia 22202-3513

Mailed: September 22, 2003

Opposition No. 156,450

SAP America, Inc. and SAP AG

v.

R Squared Academy, Ltd.

Karen Kuhlke, Attorney:

The Board, on May 30, 2003, issued the notice instituting this opposition and allowed applicant until July 9, 2003 to file an answer. On July 14, 2003 (by certificate of mailing), applicant filed its answer and a motion to accept its late-filed answer. We find that the delay was not the result of willful conduct or gross neglect. See *Paolo's Associates Limited Partnership v. Paolo Bodo*, 21 USPQ2d 1899 (Comm'r 1990). Moreover, applicant, by filing an answer, has shown it may have a meritorious defense herein. Finally, because the answer is only five days late opposer will not be prejudiced by applicant's delay in filing its answer. Accordingly, applicant's answer is accepted.

Dates remain as set in the May 30, 2003 trial order.

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