

ESTTA Tracking number: **ESTTA374987**

Filing date: **10/25/2010**

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE  
BEFORE THE TRADEMARK TRIAL AND APPEAL BOARD

**Notice of Opposition**

Notice is hereby given that the following party opposes registration of the indicated application.

**Opposer Information**

Name	American Institute of Certified Public Accountants
Granted to Date of previous extension	10/23/2010
Address	1211 Avenue of the Americas New York, NY 10036 UNITED STATES

Attorney information	Dorota N. Clegg Willkie Farr & Gallagher LLP 787 Seventh Avenue New York, NY 10019 UNITED STATES ipdept@willkie.com Phone:(212)728-8000
----------------------	--

**Applicant Information**

Application No	77949230	Publication date	08/24/2010
Opposition Filing Date	10/25/2010	Opposition Period Ends	10/23/2010
Applicant	Coolidge, David 19 Turning Leaf Way Azusa, CA 91702 UNITED STATES		

**Goods/Services Affected by Opposition**

Class 035. First Use: 2010/02/16 First Use In Commerce: 2010/02/17 All goods and services in the class are opposed, namely: Business auditing; Business auditing services, namely, service organization reporting
--

**Grounds for Opposition**

Priority and likelihood of confusion	Trademark Act section 2(d)
<i>Torres v. Cantine Torresella S.r.l.Fraud</i>	808 F.2d 46, 1 USPQ2d 1483 (Fed. Cir. 1986)

**Mark Cited by Opposer as Basis for Opposition**

U.S. Application/Registration No.	NONE	Application Date	NONE
Registration Date	NONE		
Word Mark	SSAE 16		
Goods/Services	Publications, namely, books, brochures and manuals related to the audits and reports of service organizations' internal controls over		

	<p>financial reporting, security, availability, processing integrity, confidentiality and privacy, and computer security services, namely, trust services; serial books and brochures featuring changing data and use in financial auditing, accounting and reporting in Class 16 Maintaining a registry of service organizations and entities whose internal controls over financial reporting, security, availability, processing integrity, confidentiality and privacy have been audited and found to meet the professional certification standards and internet trust standards. Providing a website featuring a registry of service organizations and entities whose internal controls over financial reporting, security, availability, processing integrity, confidentiality and privacy have been audited and found to meet the professional certification standards and internet trust standards in Class 35 Providing databases online featuring financial accounting data for auditing, reporting and accounting purposes in Class 36 Educational and training services, namely, conducting educational classes, seminars, webcasts and podcasts in the fields of: audits and reports of service organizations' internal controls over financial reporting. Establishing and maintaining by certification a uniform standard for: audits and reports of service organizations' internal controls over financial reporting in Class 41 Accreditation services, namely: setting and providing standards for audits and reports of service organizations' internal controls over financial reporting. Advisory, negotiating and representational services, all provided by a trade association for its members, all relating to auditing and certifying service organizations' internal control over financial reporting, security, availability, processing integrity, confidentiality and privacy services; and certifying websites on the Internet in Class 42</p>
--	--

Attachments	Opposition to SSAE 16 and Design.pdf ( 10 pages )(94122 bytes )
-------------	---

### Certificate of Service

The undersigned hereby certifies that a copy of this paper has been served upon all parties, at their address record by First Class Mail on this date.

Signature	/dorotanlegg/
Name	Dorota N. Clegg
Date	10/25/2010

**UNITED STATES PATENT AND TRADEMARK OFFICE  
TRADEMARK TRIAL AND APPEAL BOARD**

**Serial No.** : 77/949,230  
**Filing Date** : 03/10/2010  
**Publication Date** : 08/24/2010  
**Opposition Deadline** : 10/23/2010  
**Mark** : SSAE 16 and Design

<hr/>	)	
American Institute of Certified	)	
Public Accountants,	)	
	)	<b>Opposer,</b>
	)	
v.	)	<b>Opposition No.:</b>
	)	
David Coolidge,	)	
	)	
	)	<b>Applicant.</b>
<hr/>	)	

**UNITED STATES PATENT AND TRADEMARK OFFICE  
Trademark Trial and Appeal Board  
P.O. Box 1451  
Alexandria, VA 22313-1451**

**Attn: Trademark Trial and Appeal Board**

**NOTICE OF OPPOSITION**

The American Institute of Certified Public Accountants, a non-profit corporation with its headquarters at 1211 Avenue of the Americas, New York, NY 10036-8775 (“Opposer”), believes it would be damaged by registration of SSAE 16 and Design as shown in Application Serial No. 77/949,230 (“Applicant’s Application”), and hereby opposes same under the provisions of Section 13 of the Trademark Act of July 5, 1946 (the “Lanham Act”), 15 U.S.C. § 1063.

## GROUNDS FOR OPPOSITION

1. Opposer's Auditing Standards Board (the "ASB") has issued its well-known series of Statements on Standards for Attestation Engagements, published under the house mark SSAE ("SSAE" or "Opposer's House Mark") since 1986. Opposer promulgated fifteen such standards, named "SSAE 1" through "SSAE 15," in the years 1986-2007. Beginning at least as early as May 25, 2007, the ASB employed professional teams and expended significant resources in preparation for the promotion and launch of the highly anticipated new standard in the series. Consistent with public expectations, the ASB branded its latest standard, released April 4, 2010, as "SSAE 16" (the "SSAE 16" or "Opposer's Common Law Mark").

2. SSAE 16 is a set of rules governing the requirements and guidance for reports on service organization controls. SSAE 16 supersedes SAS No. 70, promulgated by Opposer on March 31, 1993, which has since its effective date been the mainstay of assessing and reporting on the internal controls of a service organization and was identified by the Sarbanes-Oxley Act of 2002, Pub. L. 107-204, 116 Stat. 745, as the only acceptable method for a third party to assure a service organization's controls.

3. Opposer enjoys substantial, valuable goodwill and secondary meaning with respect to SSAE in general and SSAE 16 in particular. Throughout the period of preparation for the launch of the new SSAE standard, Opposer promoted this standard to the relevant consumers through the issuance of audit guides, Frequently Asked Questions bulletins, webcasts developed to assist service auditors in the interpretation and implementation of the standard, press releases and similar branding endeavors.

4. By virtue of the quality of the existing SSAE products, the anticipated quality of

the new SSAE product upgrading an existing classic, the promotional undertakings, the expenditure of substantial sums on marketing and advertising activities and the unsolicited media attention in connection with SSAE 16, Opposer's Common Law Mark has gained recognition among the relevant public.

5. SSAE 16 was launched on April 4, 2010. Compliance with the standard will become mandatory for reporting on service organizations on June 15, 2011, while earlier compliance is permissible.

6. In August, 2010, in preparing to file an application to register Opposer's Common Law Mark with the Patent and Trademark Office, Opposer discovered Applicant's Application.

7. Upon information and belief, Applicant is a U.S. citizen, residing at 19 Turning Leaf Way, Azusa, California, 91702.

8. Applicant seeks to register SSAE 16 and Design ("Applicant's Mark") as a trademark for "Business auditing; Business auditing services, namely, service organization reporting" in Class 35.

9. Applicant filed Applicant's Application on March 3, 2010 under Section 1(a) of the Lanham Act, claiming first use of Applicant's Mark in commerce regulable by Congress as of February 17, 2010. The specimen of use submitted with Applicant's Application consists of a web page acknowledging Opposer as the source of SSAE 16, dated February 17, 2010 and stating that the standard had not yet been released by Opposer, and promising that "[a]dditional information will be provided here as it becomes available." Specimen of Use for Application Serial No. 77/949,230.

10. On June 17, 2010, Applicant received an Office Action requiring Applicant to disclaim as descriptive “SSAE 16” because “it merely describes that the identified auditing services feature ‘Statement on Standards for Attestation Engagements No. 16,’ which is also known as SSAE 16.” Office Action, dated June 17, 2010, concerning Application Serial No. 77/949,230. Applicant complied with this requirement.

### **FIRST CAUSE OF ACTION**

11. Opposer repeats, reiterates and reavers the averments set forth in paragraphs 1 through 10 of this Notice of Opposition as if fully set forth herein.

12. Opposer’s first use of SSAE occurred prior to Applicants claimed first use date of February 17, 2010.

13. Opposer’s House Mark is not descriptive, but is the mark used to brand a unique series of well-known products related to the accounting and auditing profession—products of which Opposer is the sole source in the eyes of the relevant public.

14. Since 1986, Opposer has accrued substantial, valuable goodwill and secondary meaning with respect to Opposer’s House Mark.

15. If Applicant were permitted to register Applicant’s Mark, confusion in the trade and in the mind of the public resulting in irreparable damage and injury to Opposer would likely ensue. Persons familiar with Opposer’s House Mark, and the goods and services provided thereunder would likely perceive Applicant’s services as provided by Opposer, or mistakenly believe Applicant’s services were otherwise related to or licensed or sponsored by Opposer, all to the detriment of and irreparable damage of Opposer. Any such confusion could result in a loss

of sales to Opposer and would dilute the notoriety, distinctiveness and uniqueness of Opposer's House Mark. Further, any defect, objection or fault found with services marketed under Applicant's Mark would likely reflect upon and injure the reputation Opposer has established with respect to the goods and services provided under Opposer's House Mark.

16. If Applicant were granted the registration herein opposed, and despite any partial disclaimers, it would thereby obtain at least a *prima facie* right to the exclusive use of Applicant's Mark. However, Opposer has promoted and used Opposer's House Mark in connection with the relevant goods and services from a date long preceding the filing of Applicant's Application. Registration of Applicant's Mark thus would confuse the trade and public, be a source of damage and injury to the Opposer, and diminish the significant investment Opposer has made in Opposer's House Mark. Further, damage to the public would likely result if any member of the public, mistakenly believing that Opposer was the source of the goods or services sold under Applicant's Mark, purchased services that were inferior to those of Opposer.

17. In addition, if Applicant were granted the registration herein opposed, the United States Patent and Trademark Office (the "USPTO") could cite Applicant's Mark as a bar to an application by Opposer to register Opposer's House Mark for current or future products and services.

### **SECOND CAUSE OF ACTION**

18. Opposer repeats, reiterates and reavers the averments set forth in paragraphs 1 through 16 of this Notice of Opposition as if fully set forth herein.

19. As part of the SSAE series launched in 1986, the auditing standard known as SSAE 16 was first made public on April 4, 2010, and on that date Opposer's Common Law

Mark was first used in the market.

20. The Opposer's SSAE 16 standard has been highly anticipated and has since inception enjoyed instant recognition and goodwill among relevant public, further enhanced throughout the period of its development by means of vigorous promotion, education and marketing endeavors by Opposer.

21. Opposer's Common Law Mark is not descriptive, but is the mark used to brand a unique new product in an established and well-known series—an auditing standard of which Opposer is the sole source and authority in the eyes of the relevant public.

22. Since the launch of SSAE 16, Opposer has accrued substantial, valuable goodwill with respect to Opposer's Common Law Mark. Consequently, Opposer's Common Law Mark has secondary meaning.

23. The word part of Applicant's Mark is identical in sight, sound and meaning to Opposer's Common Law Mark.

24. The services covered by Applicant's Application are nearly identical to the goods and services covered under Opposer's Common Law Mark.

25. If Applicant were permitted to register Applicant's Mark, confusion in the trade and in the mind of the public resulting in irreparable damage and injury to Opposer would likely ensue. Persons familiar with Opposer's Common Law Mark and the goods and services provided thereunder would likely perceive Applicant's goods as provided by Opposer, or mistakenly believe Applicant's goods were otherwise related to or licensed or sponsored by Opposer, all to the detriment of and irreparable damage of Opposer. Any such confusion could

result in a loss of sales to Opposer and would dilute the notoriety, distinctiveness and uniqueness of Opposer's Common Law Mark. Further, any defect, objection or fault found with services marketed under Applicant's Mark would likely reflect upon and injure the reputation Opposer has established with respect to the goods and services provided under Opposer's Common Law Mark.

26. If Applicant were granted the registration herein opposed, and despite any partial disclaimers, it would thereby obtain at least a *prima facie* right to the exclusive use of Applicant's Mark. However, Opposer's use of Opposer's Common Law Mark in connection with the relevant goods and services necessarily preceded Applicant's use, if any, of Applicant's Mark in commerce. Registration of Applicant's Mark thus would confuse the trade and public, be a source of damage and injury to the Opposer, and diminish the significant investment Opposer has made in Opposer's Common Law Mark. Further, damage to the public might result if any member of the public, mistakenly believing that Opposer was the source of services sold under Applicant's Mark, purchased services that were inferior to those of Opposer.

27. In addition, if Applicant were granted the registration herein opposed, the USPTO could cite Applicant's Mark as a bar to an application by Opposer to register Opposer's Common Law Mark.

### **THIRD CAUSE OF ACTION**

28. Opposer repeats, reiterates and reavers the averments set forth in paragraphs 1 through 27 of this Notice of Opposition as if fully set forth herein.

29. Because Applicant could not provide its SSAE 16-compliant auditing services before Opposer promulgated its SSAE 16 standard, Applicant could not have provided, and did

not provide, its listed services on February 27, 2010 as claimed in Applicant's Application. In fact, Applicant could not, and did not, first render the services covered by Applicant's Mark prior to Opposer's use of Opposer's Common Law Mark and thus Applicant's actual use of Applicant's Mark, if any, was subsequent to Opposer's use of Opposer's Common Law Mark on April 4, 2010.

30. Applicant knew that it could not provide auditing services under a standard that had not yet been made public, and that the date of release of SSAE 16 into the market necessarily had to precede Applicant's first use of Applicant's Mark to render Applicant's Services. With this knowledge, Applicant deliberately misstated the date of first use of Applicant's Mark to gain priority over Opposer's Common Law Mark with the intent of securing a registration of Applicant's Mark from the USPTO. Thus, Applicant made a material misstatement of the date of first use of Applicant's Mark with the intent to deceive the USPTO.

### **RELIEF REQUESTED**

A. Under the First Cause of Action, registration of Applicant's Mark as shown in Application Serial No. 77/949,230 should be refused in accordance with Section 2(d) of the Lanham Act, 15 U.S.C. § 1052(d), on the ground that Applicant's Mark so resembles Opposer's House Mark as to be likely to cause confusion, mistake or deception.

B. Under the Second Cause of Action, registration of Applicant's Mark as shown in Application Serial No. 77/949,230 should be refused in accordance with Section 2(d) of the Lanham Act, 15 U.S.C. § 1052(d), on the ground that Applicant's Mark so resembles Opposer's Common Law Mark as to be likely to cause confusion, mistake or deception.

C. Under the Third Cause of Action, registration of Applicant's Mark as shown in Application Serial No. 77/949,230 should be refused in accordance with Section 2(a) of the Lanham Act, 15 U.S.C. § 1052(a), on the ground that Applicant knowingly and purposefully made false material statements regarding the date of first use of Applicant's Mark, and thus acted with the intent to deceive the USPTO.

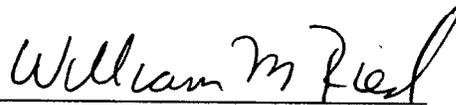
D. Opposer thus respectfully requests that registration of Applicant's Mark, as shown in Application Serial No. 77/949,230, be denied and that this opposition be sustained.

Respectfully submitted,

**American Institute of Certified Public Accountants**

Dated: October 25, 2010

By:



William M. Ried  
Dorota N. Clegg  
Attorneys for Opposer

Willkie Farr & Gallagher LLP  
787 Seventh Avenue  
New York, NY 10019

**CERTIFICATE OF SERVICE**

I hereby certify that a true and complete copy of the foregoing Notice of Opposition has been served on David Coolidge by mailing said copy on October 25, 2010, via first-class mail in a stamped envelope addressed to:

David Coolidge  
19 Turning Leaf Way  
Azusa, California, 91702



Dorota N. Clegg  
Attorney for Opposer  
American Institute of Certified Public Accountants

**CERTIFICATE OF SUBMISSION VIA ESTTA**

I hereby certify that the foregoing Notice of Opposition concerning Application Serial No. 77/949,230 for the mark SSAE 16 and Design is being transmitted to the Trademark Trial and Appeal Board via the ESTTA system on October 25, 2010.



Dorota N. Clegg  
Attorney for Opposer  
American Institute of Certified Public Accountants

**DEPOSIT ACCOUNT AUTHORIZATION**

I hereby authorize the Commission of Patents and Trademarks to charge all fees, charges, and other sums due in connection with this paper to Deposit Account Number [232405].



Dorota N. Clegg  
Attorney for Opposer  
American Institute of Certified Public Accountants