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August 19, 2005

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Hon. Commissioner of Patents
and Trademarks
P.O. Box 1451
Alexandria, VA 22313-1451

78/260,551

Re: Transmittal of Petition for Cancellation for:
FLEXIBLE BENEFIT SERVICE CORPORATION
V. MICHIGAN EMPLOYEE BENEFIT SERVICES, INC.
Mark: MEBS FLEX-HRA
Registration No.: 2,889,104
Our File No. 6388/85736

Honorable Sir:

Please file the enclosed Notice of Opposition. The Commissioner is hereby authorized to charge the \$300.00 to Deposit Account No. 06-1135. The Commissioner is hereby authorized to charge any fees which may be required in this proceeding during its entire pendency, or credit any overpayment, to Deposit Account No. 06-1135.

Respectfully Submitted,



08-22-2005

U.S. Patent & TMO/c/TM Mail Rcpt Dt. #77

By:

Tara M. Reedy

Joseph T. Nabor, Esq.
Tara M. Reedy, Esq.
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JTN/TMR:ddc
Encls.

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

In the matter of Registration No. 2,889,104
for the mark MEBS FLEX-HRA

FLEXIBLE BENEFIT SERVICE CORPORATION

PETITIONER,

v.

MICHIGAN EMPLOYEE BENEFIT SERVICES, INC.

RESPONDENT.

) I hereby certify that this paper is being deposited with the
) United States Postal Service as first class mail in an envelope
) addressed to:

) Commissioner for Trademarks
) P.O. Box 1451
) Alexandria, VA 22313- 1451

) on this date.

) 08/19/05
) Date


Attorney for Petitioner

) CANCELLATION NO.

PETITION FOR CANCELLATION

Petitioner, Flexible Benefit Service Corporation, ("Flexible Benefit") a corporation of the State of Illinois and conducting business at 10275 West Higgins, Suite 500, Rosemont, Illinois 60018, believes that it will be damaged by Registration No. 2,889,104 for the mark MEBS FLEX-HRA for "administration of employee benefit healthcare plans" in International Class 36, and hereby petitions to cancel the same. The grounds for cancellation are as follows:

1. Petitioner, on July 15, 2004, filed an Application identified as Serial No. 78/451,492 to register the mark FLEXHRA on the Principal Register for use in connection with "administration of employee benefit plans."

2. Petitioner has used the FLEXHRA mark in commerce throughout the United States since at least as early as 2002 in connection with Petitioner's administration of employee benefit plan services.

08/24/2005 HPHAM1 00000151 061135 78260551

01 FC:6402 300.00 BA

Void date: 08/24/2005 HPHAM1
08/24/2005 HPHAM1 00000151 061135 78260551
01 FC:6402 300.00 CR

08/24/2005 HPHAM1 00000152 061135 2889104

01 FC:6401 300.00 BA

3. By reason of said use of the mark and the Application, Serial No. 78/451,492 Petitioner holds valid rights in and to the mark FLEXHRA for said services.

4. Upon information and belief, the mark MEBS FLEX-HRA was registered September 28, 2004, on the Principal Register, Registration No.2,889,104, with the records of the Patent and Trademark Office showing that the registration is presently owned by Michigan Employee Benefit Services, Inc., ("Respondent"), a corporation of Michigan with a business address of 25 Jefferson S.E., Grand Rapids, Michigan 49503.

5. On information and belief, Respondent's Application for Registration claims that Respondent first used its mark MEBS FLEX-HRA in commerce in connection with the administration of employee benefit healthcare plans in April 2003.

6. During the examination of Petitioners' Application Serial No.78/451,492, the Patent and Trademark Office Examining Attorney cited Registration No. 2,889,104, as a likely source of confusion with the mark specified in Petitioners' Application for use in connection with the administration of employee benefit plans and, therefore, Application Serial No.78/451,492 has been refused registration.

7. Upon information and belief, Petitioner adopted and used the trademark FLEXHRA in connection with the specified services long before Respondent commenced use of its trademark in connection with services specified in Registration No.2,889,104.

8. Respondent's use of its trademark in connection with the services specified in Registration No.2,889, 104 is without the consent or permission of Petitioner.

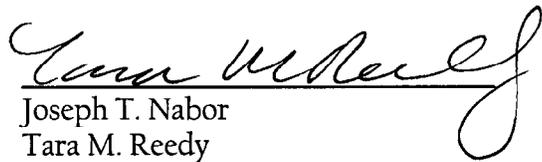
9. Upon information and belief, Respondent's use of its trademark in connection with the services specified in Registration No. 2,889,104, has been with knowledge of Petitioner's prior use of the trademark FLEXHRA in connection with the administration of employee benefit plans.

10. Petitioner believes that it will be damaged by the above-identified registration, and hereby petitions to cancel same.

WHEREFORE, Petitioner prays that Registration No.2,889,104 be cancelled.

Respectfully submitted,

August 19, 2005



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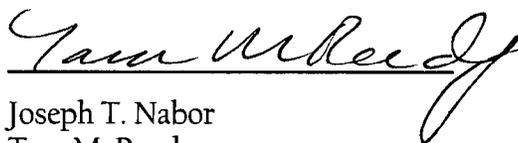
Attorneys for Petitioner

CERTIFICATE OF PETITIONERS' ATTORNEY

We hereby certify that we are the trademark Attorneys for the Petitioner, Flexible Benefit Service Corporation, and that we have been instructed to file the foregoing Petition for Cancellation. We are, therefore, filing this Petition for Cancellation under Section 14 of the Trademark Act of 1946 and under Trademark Rule 2.111.

FITCH, EVEN, TABIN & FLANNERY

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