

ESTTA Tracking number: **ESTTA589284**

Filing date: **02/25/2014**

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

Applicant:	<b>American Institute of Certified Public Accountants</b>
Application Serial Number:	<b>85956972</b>
Application Filing Date:	<b>06/11/2013</b>
Mark:	<b>FRF FOR SMES FINANCIAL REPORTING FRAMEWORK FOR SMALL- AND MEDIUM-SIZED ENTITIESAICPA AICPA.ORG/FRF-SMES</b>
Date of Publication	<b>02/25/2014</b>

## **First 90 Day Request for Extension of Time to Oppose for Good Cause**

Pursuant to 37 C.F.R. Section 2.102, International Financial Reporting Standards Foundation, 1209 Orange Street, Wilmington, DE 19801, UNITED STATES, a corporation organized under the laws of Delaware, respectfully requests that it be granted a 90-day extension of time to file a notice of opposition against the above-identified mark for cause shown.

Potential opposer believes that good causes are established for this request by:

- The potential opposer needs additional time to investigate the claim
- The potential opposer is engaged in settlement discussions with applicant

The time within which to file a notice of opposition is set to expire on 03/27/2014. International Financial Reporting Standards Foundation respectfully requests that the time period within which to file an opposition be extended until 06/25/2014.

Respectfully submitted,  
/jennifer v. whiting/  
02/25/2014

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