

This Opinion is not a
Precedent of the TTAB

Mailed: November 9, 2021

UNITED STATES PATENT AND TRADEMARK OFFICE

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Trademark Trial and Appeal Board
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In re Institute of Management Accountants
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Serial No. 88626624
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John W. Hazard Jr. of Webster, Chamberlain and Bean LLP,
for the Institute of Management Accountants.

David A. Hutchison, Trademark Examining Attorney, Law Office 123,
Susan Hayash, Managing Attorney.

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Before Kuhlke, Kuczma and Heasley,
Administrative Trademark Judges.

Opinion by Kuczma, Administrative Trademark Judge:

The Institute of Management Accountants (“Applicant”) seeks registration on the Principal Register of the mark IMA EXCEL 365: TIPS IN TEN (in standard characters) for:

A series of online courses demonstrating new excel features helpful to management accountants and financial professionals in International Class 41.¹

¹ Application Serial No. 88626624 was filed on September 23, 2019, based on Applicant’s assertion of a *bona fide* intention to use the mark in commerce under Section 1(b) of the Trademark Act, 15 U.S.C. § 1051(b). In its June 29, 2020 Response to Office Action, Applicant sought to amend the identification of services to “Educational services, namely, a series of

The Trademark Examining Attorney² refused registration of Applicant's mark under Section 2(d) of the Trademark Act, 15 U.S.C. § 1052(d) citing the following registrations for EXCEL (standard character mark) owned by Microsoft Corporation ("Registrant"):

Registration No. 2942050 for: computer software, namely, spreadsheet software; and computer programs for creating charts and graphs from electronic spreadsheets in International Class 9,³ and

Registration No. 4369346 for: cloud computing featuring software for use in electronic spreadsheets and accessing remotely stored data for such applications; providing temporary use of on-line non-downloadable software and applications for electronic spreadsheets; providing technical information in the field of electronic spreadsheet computer software and cloud computing in the field of electronic spreadsheets in International Class 42,⁴

Additionally, Applicant was required to amend its identification of services to remove Registrant's mark from its identification of services and to further clarify the services. It failed to do so.

online courses demonstrating software features helpful to management accountants and financial professionals in International Class 41." Applicant's proposed amendment to its identification of services is discussed below.

Page references to the application record refer to the online database of the USPTO's Trademark Status & Document Retrieval (TSDR) system. References to the briefs on appeal refer to the Board's TTABVUE docket system.

² Trademark Examining Attorney Rachel E. Desjardins of Law Office 123 handled the prosecution of application Serial No. 88626624, which was subsequently reassigned to Trademark Examining Attorney David A. Hutchinson of Law Office 123 to represent the USPTO in this appeal.

³ Registration No. 2942050 issued on April 19, 2005; renewed.

⁴ Registration No. 4369346 issued on July 16, 2013; §§ 8 & 15 combined declaration accepted and acknowledged.

When the refusals were made final, Applicant appealed and requested reconsideration. After the Examining Attorney denied the request for reconsideration, the appeal was resumed. Applicant and the Examining Attorney have submitted briefs, including Applicant's reply brief. For the reasons set forth below, we affirm the refusals to register.

I. Evidentiary Issue

On July 11, 2021, a month after filing its appeal brief, Applicant filed a second Request for Reconsideration. The Examining Attorney objects to that filing and requests that the Board disregard it.⁵ The February 15, 2021 Subsequent Final Office Action advised Applicant that "any further request for reconsideration of the application must be made via a request for remand, for which good cause must be shown." TRADEMARK MANUAL OF EXAMINING PROCEDURE (TMEP) § 715.04(b) (July 2021); *see also* TRADEMARK TRIAL AND APPEAL BOARD MANUAL OF PROCEDURE (TBMP) §§ 1204, 1207.02 (2021).

Because Applicant's second Request for Reconsideration was untimely submitted during an appeal without a request for remand or a showing of good cause therefor, the Board will disregard it in its entirety, including, but not limited to, arguments presented therein made in addition to, or in the alternative of, the arguments presented in Applicant's appeal brief. *See In re Medline Indus., Inc.*, 2020 USPQ2d 10237, *2 (TTAB 2020); *In re Inn at St. John's, LLC*, 126 USPQ2d 1742, 1744 (TTAB 2018), *aff'd per curiam*, 777 F. App'x 516 (Fed. Cir. 2019); *In re Fiat Grp. Mktg. &*

⁵ *See* Examining Attorney's Brief at 9 TTABVUE 3, n.5.

Corp. Commc'ns S.p.A, 109 USPQ2d 1593, 1596 (TTAB 2014); TBMP §§ 1203.02(e), 1207.01; TMEP § 710.01(c) (record must be complete prior to appeal).

II. Applicant's Proposed Amendment to Its Identification of Services

Applicant was requested to amend its identification of services to delete the term "excel," which is a registered trademark of the cited Registrant, who is not related to Applicant, and to provide the common commercial or generic name of the cited Registrant's goods and services.⁶

Section 1402.09 of the TMEP unequivocally states that an applicant may not use the trademark of another in its identification of goods or services:

If a mark that is registered to an entity other than the applicant is used in the identification of goods or services, the examining attorney should require that it be deleted and that generic wording be substituted. It is inappropriate to use a registered mark to identify a kind of product or a service, because such a mark indicates origin in only one party and cannot be used to define goods that originate in a party other than the registrant. *Camloc Fastener Corp. v. Grant*, 119 USPQ 264, 265 n.1 (TTAB 1958).

Although the TMEP is not established law, it is instructive, *In re Sones*, 590 F.3d 1282, 93 USPQ2d 1118, 1123 (Fed. Cir. 2009) and, as the court stated in *In re Pennington Seed, Inc.*, 466 F.3d 1053, 80 USPQ2d 1758 (Fed. Cir. 2006), cited in *Sones*, the TMEP represents established policy by the USPTO that is entitled to respect. Moreover, *Camloc Fastener v. Grant* cited in the TMEP above, also notes that

⁶ See December 31, 2019 Office Action citing Trademark Rule § 2.32(a)(6), 37 C.F.R. § 2.32(a)(6) and Registrant's Registration Nos. 2942050 and 4369346.

a third party's mark in the identification of another party's application must be deleted before the applicant's mark may register. 119 USPQ at 264 n.1.

In response to the requirement to amend the identification of its services to remove the registered EXCEL mark, Applicant seeks to amend its identification of services from:

A series of online courses demonstrating new excel features helpful to management accountants and financial professionals in International Class 041,

to:

Educational services, namely, a series of online courses demonstrating software features helpful to management accountants and financial professionals in International Class 041.⁷

However, Applicant's proposed amendment improperly exceeds the scope of the identification in its application. See 37 C.F.R. §§ 2.32(a)(6), 2.71(a); TMEP §§ 805, 1402.06 et seq., 1402.07. The Examining Attorney refused to enter the amendment to the identification of services because the original identification was limited to "online courses demonstrating new excel features" while the amended identification was broadened to the more general "online courses demonstrating software features."

Applicant's services may be clarified or limited so that the registered mark EXCEL is removed, but they may not be expanded beyond those originally itemized in the application or as acceptably amended. *See, e.g., In re Jimmy Moore LLC*, 119 USPQ2d 1764, 1770 (TTAB 2016) (finding that pitch training and educational

⁷ See June 29, 2020 Response to Office Action.

seminars for baseball and pitching exceeded the scope of the original identification of “entertainment in the nature of baseball games”); Trademark Rule § 2.71(a), 37 C.F.R. § 2.71(a); TMEP § 1402.06. Applicant’s proposed amendment seeks to replace a specifically-purposed software program with the term “software,” exceeding the original scope of the identification.

The Examining Attorney advised Applicant that it may adopt the following wording, if accurate:

International Class 041: **Educational services, namely, providing** a series of online courses demonstrating ~~new~~ **excel spreadsheet software** features helpful to management accountants and financial professionals.⁸

Applicant argues that the term “spreadsheets”⁹ contained in the identification of services suggested by the Examining Attorney is not a relevant or accurate term to describe its services.¹⁰ But Applicant could have provided some other appropriate language to clarify or limit the identification of services so long as the amended language did not broaden or expand the services beyond those set forth in the original application.

⁸ See December 31, 2019 Office Action at TSDR 4, July 24, 2020 Final Office Action at TSDR 5-6, and February 15, 2021 Subsequent Final Office Action at TSDR 6.

⁹ Definition of “spreadsheet”: a computer program that allows the entry, calculation, and storage of data in columns and rows; also: the ledger layout modeled by such a program. Merriam-Webster.com Dictionary, Merriam-Webster, <https://www.merriam-webster.com/dictionary/spreadsheet>, accessed November 1, 2021. The Board may take judicial notice of dictionary definitions, including online dictionaries which exist in printed format. *See In re Inn at St. John’s*, 126 USPQ2d at 1747 n.15.

¹⁰ Applicant’s Appeal Brief at pp. 8-9 (6 TTABVUE 9-10).

Because Applicant did not offer an acceptable amendment of its services to remove the third-party registered mark and replace it with the common names/purpose of the named services, it has not met the requirement to amend the identification of its services. Therefore, the refusal to enter Applicant's amendment is affirmed and its identification of its services remains as originally filed:

A series of online courses demonstrating new excel features helpful to management accountants and financial professionals.

III. Likelihood of Confusion

Our determination under § 2(d) is based on an analysis of all probative facts in evidence that are relevant to the factors bearing on the issue of likelihood of confusion enunciated in *In re E.I. du Pont de Nemours & Co.*, 476 F.2d 1357, 177 USPQ 563, 567 (CCPA 1973), cited in *B&B Hardware, Inc. v. Hargis Indus., Inc.*, 575 U.S. 138, 113 USPQ2d 2045, 2049 (2015); *see also In re Majestic Distilling Co.*, 315 F.3d 1311, 65 USPQ2d 1201, 1203 (Fed. Cir. 2003). "Although confusion, mistake or deception about source or origin is the usual issue posed under Section 2(d), any confusion made likely by a junior user's mark is cause for refusal; likelihood of confusion encompasses confusion of sponsorship, affiliation or connection." *Hilson Research Inc. v. Soc'y for Human Res. Mgmt.*, 27 USPQ2d 1423, 1429 (TTAB 1993).

In any likelihood of confusion analysis, two key considerations are the similarities between the marks and the similarities between the goods and services. *See In re i.am.symbolic, llc*, 866 F.3d 1315, 123 USPQ2d 1744, 1747 (Fed. Cir. 2017) (quoting *Herbko Int'l, Inc. v. Kappa Books, Inc.*, 308 F.3d 1156, 64 USPQ2d 1375, 1380 (Fed.

Cir. 2002)); *Federated Foods, Inc. v. Ft. 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 and differences in the marks.”). Additionally, Applicant argues that the marks are not likely to be confused due to the weakness of the term “EXCEL.”

We have considered each *DuPont* factor for which there is evidence and argument of record. *See In re Guild Mortg. Co.*, 912 F.3d 1376, 129 USPQ2d 1160, 1162-63 (Fed. Cir. 2019). Varying weights may be assigned to each *DuPont* factor depending on the evidence presented. *See Zheng Cai v. Diamond Hong, Inc.*, 901 F.3d 1367, 127 USPQ2d 1797, 1800 (Fed. Cir. 2018) (not all of the *DuPont* factors are relevant to every case, only factors of significance to the particular mark need be considered); *Citigroup Inc. v. Capital City Bank Grp. Inc.*, 637 F.3d 1344, 98 USPQ2d 1253, 1261 (Fed. Cir. 2011) (“[T]he factors have differing weights.”); *In re Shell Oil Co.*, 992 F.2d 1204, 26 USPQ2d 1687, 1688 (Fed. Cir. 1993) (“[T]he various evidentiary factors may play more or less weighty roles in any particular determination.”).

A. Similarity of the Marks

We turn first to the *DuPont* factor focusing on the similarity or dissimilarity of the marks in their entirety as to appearance, sound, meaning and commercial impression. *DuPont*, 177 USPQ at 567.

Because the similarity or dissimilarity of the marks is determined by considering the marks in their entirety, our analysis cannot be predicated on dissecting the marks into their various components; that is, the decision must be based on the entire

marks, not just part of the marks. *In re Nat'l Data Corp.*, 753 F.2d 1056, 224 USPQ 749, 751 (Fed. Cir. 1985); *see also Franklin Mint Corp. v. Master Mfg. Co.*, 667 F.2d 1005, 212 USPQ 233, 234 (CCPA 1981) (“It is axiomatic that a mark should not be dissected and considered piecemeal; rather, it must be considered as a whole in determining likelihood of confusion.”). However, while we must consider the marks in their entirety, it is entirely appropriate to accord greater importance to the more distinctive elements in the marks in determining whether the marks are similar. *In re Nat'l Data*, 224 USPQ at 751 (“[T]here 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.”).

Applicant contends that its mark “is remarkably different than” the cited EXCEL mark in sound, sight, meaning and commercial impression.¹¹ Looking at Applicant’s mark IMA EXCEL 365: TIPS IN TEN and Registrant’s mark EXCEL, they are similar in appearance and sound to the extent that both marks contain the word “EXCEL.”

Applicant’s mark begins with “IMA,” the housemark initialism identifying Applicant, i.e., the Institute of Management Accountants. In general, use of a house mark such as “IMA” does not obviate confusion. *See In re Mighty Leaf Tea*, 601 F.3d 1342, 94 USPQ2d 1257, 1260 (Fed. Cir. 2010); *In re Bay State Brewing Co., Inc.*, 117

¹¹ Applicant’s Appeal Brief p. 2 (6 TTABVue 3).

USPQ2d 1958, 1965 (TTAB 2016); *In re Fiesta Palms LLC*, 85 USPQ2d 1360 (TTAB 2007).

“IMA” is followed by “EXCEL” and “365,” together forming “EXCEL 365,” a term used on Applicant’s website to identify a version of Registrant’s EXCEL application offered on Registrant’s Microsoft 365 application subscription service.¹² As shown in the exhibits submitted by the Examining Attorney, Registrant promotes EXCEL as part of its Office 365 software suite (“Ready to use Excel with Office 365?”) which is comprises popular Microsoft software such as Word, PowerPoint, and Outlook, in addition to EXCEL.¹³ Therefore, Applicant’s use of the shorthand term “EXCEL 365” in its mark makes clear that the focus of Applicant’s services is the version of EXCEL in Registrant’s Office 365 software suite.

The phrase “IMA EXCEL 365:” is followed by the phrase “TIPS IN TEN” referring to Applicant’s 10-minute tips or pieces of advice for “Excel 365 users” about the “Excel 365 technology”¹⁴ (*see* language below from Applicant’s websites¹⁵):

IMA Excel 365: Tips in Ten: Be the master of your Excel domain! Each ten-minute nano-course included in this subscription will introduce you to new features, tools,

¹² *See* December 31, 2019 Office Action at TSDR 15-19; February 15, 2021 Subsequent Final Office Action featuring Microsoft’s Excel mobile app available with a Microsoft 365 subscription promoted on Microsoft’s website (TSDR 22).

¹³ December 31, 2019 Office Action at TSDR 15, 18-19; February 15, 2021 Subsequent Final Office Action at TSDR 22, 27.

¹⁴ Definition of “tip” is “a piece of advice or expert or authoritative information.” Merriam-Webster Dictionary from merriam-webster.com/dictionary/tip (November 1, 2021). The Board may take judicial notice of dictionary definitions, including online dictionaries which exist in printed format. *See* n.9 *supra*.

¹⁵ *See for example* February 15, 2021 Subsequent Final Office Action featuring Applicant’s websites referring to “Excel 365 users,” “Excel 365 technology,” “Office 365 users” and “nano courses” at TSDR 13, 15, 17, 20.

formulas, and artificial intelligence recently made available to Excel 365 users. All courses are skillfully instructed by Bill Jelen (Mr. Excel) and will offer 0.2 ICMA CPE each. The subscription package will continue to grow as new Excel 365 technology is rolled out. This course is a must for those who need to stay on top of their Excel skills.

. . . The new course, IMA Excel 365: Tips in Ten, features quick, 10-minute nano courses presented by renowned author and Excel expert Bill Jelen (Mr. Excel). This mobile-friendly subscription series introduces subscribers to new features, tools, formulas, and artificial intelligence recently made available to Excel 365 users.

Thus, “TIPS IN TEN” is merely descriptive, or at minimum, highly suggestive of Applicant’s 10-minute “nano courses”¹⁶ offered under its applied-for mark.

While there is no rule that likelihood of confusion automatically applies where one mark encompasses the other entire mark; that the cited registered mark is subsumed in Applicant’s mark increases the similarity in overall commercial impression

¹⁶ See February 15, 2021 Subsequent Final Office Action at TSDR 13: IMA Excel 365: Tips in Ten 15+ Nano-courses (10 minutes each) demonstrating new features released in Excel 365.

“A Nano Learning program is a tutorial program designed to permit a participant to learn a given subject in a ten-minute time frame through the use of electronic media and without interaction with a real time instructor.” The Board has taken judicial notice of “nano” as defined by the National Association of State Boards of Accountancy Inc. (Since 1908, NASBA has served as a forum for the nation’s 55 State Boards of Accountancy, which administer the Uniform CPA Examination, license more than 650,000 Certified Public Accountants and regulate the practice of public accountancy in the United States.) for the meaning of “nano” as used by Applicant, at nasbaregistry.org/preparing-to-apply/nano-learning. The Board may take judicial notice of such terms from encyclopedias and standard reference works. See *In re Information Builders Inc.*, 2020 USPQ2d 10444,*3 n.6 (TTAB 2020) (Board took judicial notice from www.technopedia.com/definition); *In re Nieves & Nieves LLC*, 113 USPQ2d 1639, 1642 (TTAB 2015) (Board took judicial notice of two government reports providing statistics of Internet use in the United States to show that Internet evidence may have probative value of public perception); *In re Broyhill Furniture Indus., Inc.*, 60 USPQ2d 1511, 1514 nn.4-5 (TTAB 2001) (Board took judicial notice of geographical terms designating styles of furniture from standard reference works); see also *In re Analog Devices Inc.*, 6 USPQ2d 1808, 1810 (TTAB 1988) (Board may take judicial notice of definitions of terms in dictionaries, including technical trade dictionaries), *aff’d* 871 F.2d 1097, 10 USPQ2d 1879 (Fed. Cir. 1989).

between them. *See, e.g., In re Mighty Leaf Tea*, 94 USPQ2d at 1260 (affirming decision finding ML similar to ML MARK LEES); *Lilly Pulitzer, Inc. v. Lilli Ann Corp.*, 376 F.2d 324, 153 USPQ 406, 407 (CCPA 1967) (affirming that THE LILLY is likely to be confused with LILLI ANN); *In re Mr. Recipe, LLC*, 118 USPQ2d 1084, 1090 (TTAB 2016) (finding JAWS DEVOUR YOUR HUNGER and JAWS confusingly similar where the cited mark is incorporated in applicant’s mark, the addition of the latter “calls to mind” the former); *In re El Torito Rests., Inc.*, 9 USPQ2d 2002, 2004 (TTAB 1988) (applicant’s mark MACHO COMBOS for food items confusingly similar to MACHO for restaurant entrees); *SMS, Inc. v. Byn-Mar Inc.*, 228 USPQ 219, 220 (TTAB 1985) (applicant’s marks ALSO ANDREA and ANDREA SPORT were “likely to evoke an association by consumers with opposer’s preexisting mark [ANDREA SIMONE] for its established line of clothing.”); *In re Riddle*, 225 USPQ 630, 632 (TTAB 1985) (RICHARD PETTY’S ACCU TUNE for automotive service centers confusingly similar to ACCU-TUNE for automotive testing equipment); *In re Christian Dior, S.A.*, 225 USPQ 533, 535 (TTAB 1985) (addition of house mark in LE CACHET De DIOR does not avoid likelihood of confusion with registered CACHET mark). We find this to be the case here.

Applicant attempts to distinguish its mark arguing that the addition of descriptive and informational wording creates “stark” “visual differences,”¹⁷ the addition of the informational and descriptive terminology “IMA,” “365” and “TIPS IN TEN” in

¹⁷ Applicant’s Appeal Brief p. 4 (6 TTABVUE 5); January 24, 2021 Request for Reconsideration after Final Action at TSDR 2.

Applicant's mark does not obviate the similarity between Applicant's and Registrant's marks. Although the addition or deletion of words to a mark may avoid a likelihood of confusion if the marks in their entirety convey different commercial impressions, there is no evidence suggesting that the commercial impressions of Applicant's mark and the cited mark differ. Applicant's website confirms that its course allows customers to "[l]earn about the latest Excel features."¹⁸ Applicant's incorporation of Registrant's mark is devoid of any additional meaning or interpretation in its identification of services: [a] series of online courses demonstrating new excel features helpful to management accountants and financial professionals. Thus, Applicant's mark IMA EXCEL 365: TIPS IN TEN invokes both Registrant's EXCEL mark and the commercial impression it conveys regarding Registrant's spreadsheet-centric software and related services.

Registrant's mark EXCEL and Applicant's mark IMA EXCEL 365: TIPS IN TEN are similar in appearance, sound, connotation and commercial impression such that the inclusion of the additional terms in Applicant's mark do not differentiate the marks to avoid the likelihood of confusion between them. This factor supports a finding of likelihood of confusion.

B. Similarity of the Goods and Services

We turn to the next *DuPont* factor involving the similarity or dissimilarity and nature of Applicant's services and the goods and services in the cited Registrations.

¹⁸ February 15, 2021 Subsequent Final Office Action at TSDR 20, *see also* TSDR 13-14, 17.

The compared goods and services need not be identical or competitive to find a likelihood of confusion. It is sufficient that the goods and services are related in some manner, or that the circumstances surrounding their marketing are such, that they would be likely to be encountered by the same persons in situations that would give rise, because of the marks used thereon, to a mistaken belief that they originate from or are in some way associated with the same source or that there is an association or connection between the sources of the respective goods and services. *See Coach Servs., Inc. v. Triumph Learning LLC*, 668 F.3d 1356, 101 USPQ2d 1713, 1722 (Fed. Cir. 2012); *In re Opus One Inc.*, 60 USPQ2d 1812, 1814-15 (TTAB 2001); *In re Melville Corp.*, 18 USPQ2d 1386, 1388 (TTAB 1991); *In re Int'l Tel. & Tel. Corp.*, 197 USPQ2d 910, 911 (TTAB 1978).

The similarity of the goods and services set forth in Applicant's application and the cited Registrations must be determined based on their respective identifications. *See In re Detroit Athletic Co.*, 903 F.3d 1297, 128 USPQ2d 1047, 1052 (Fed. Cir. 2018) (citing *In re i.am.symbolic*, 123 USPQ2d at 1749); *In re Dixie Rests.*, 105 F.3d 1405, 41 USPQ2d 1531, 1534 (Fed. Cir. 1997); *In re Thor Tech Inc.*, 90 USPQ2d 1634, 1638 (TTAB 2009) ("We have no authority to read any restrictions or limitations into the registrant's description of goods.").

Applicant argues that its services are in Class 41, a different class than the goods and services of the cited Registrations, which are in Classes 9 and 42.¹⁹ However, classification is solely for the convenience of the USPTO, 15 U.S.C. § 1112, and "is

¹⁹ Applicant's Appeal Brief p. 2, 7 (6 TTABVUE 3, 8).

wholly irrelevant to the issue of registrability under section 1052(d), which makes no reference to classification,” *Jean Patou, Inc. v. Theon, Inc.*, 9 F.3d 971, 29 USPQ2d 1771, 1774 (Fed. Cir. 1993). Thus, that the goods and services at issue fall within different classes does not preclude a finding that they are similar. *In re Detroit Athletic*, 128 USPQ2d at 1051.

The goods and services in the cited Registrations include spreadsheets and computer programs for creating charts and graphs from electronic spreadsheets (Class 9); and cloud computing featuring software for use in electronic spreadsheets and related services involving electronic spreadsheets (Class 42). Applicant argues that its mark IMA EXCEL 365: TIPS IN TEN is not for the computer goods or services identified in the cited Registrations, but is for a series of online courses for management accountants and financial professionals.²⁰

It is well established that confusion may be likely to occur from the use of similar marks on or in connection with goods and with related services. *See In re Detroit Athletic*, 128 USPQ2d at 1051 (finding retail shops featuring sports team related clothing and apparel related to various clothing items, including athletic uniforms); *In re Hyper Shoppes (Ohio), Inc.*, 837 F.2d 463, 6 USPQ2d 1025, 1026 (Fed. Cir. 1988) (finding retail grocery and general merchandise store services related to furniture); *In re United Serv. Distribs., Inc.*, 229 USPQ 237 (TTAB 1986) (finding distributorship services in the field of health and beauty aids related to skin cream); *In re Phillips-Van Heusen Corp.*, 228 USPQ 949 (TTAB 1986) (finding various items of men’s, boys’,

²⁰ Applicant’s Appeal Brief p. 6 (6 TTABVUE 7).

girls' and women's clothing related to restaurant services and towels); *Steelcase Inc. v. Steelcare Inc.*, 219 USPQ 433 (TTAB 1983) (finding refinishing of furniture, office furniture, and machinery related to office furniture and accessories); *Mack Trucks, Inc. v. Huskie Freightways, Inc.*, 177 USPQ 32 (TTAB 1972) (finding trucking services related to motor trucks and buses).

The Examining Attorney submits a sampling of screenshots from the websites of well-known companies that sell software, including Registrant Microsoft, Google, Apple, Adobe, Oracle and Intuit TurboTax, showing that the same entity commonly manufactures or produces the relevant goods and services of Applicant and Registrant, and offers them under the same mark.²¹ This evidence supports the relatedness of Applicant's services and the goods and services of Registrant. In "order to find that there is a likelihood of confusion, it is not necessary that the goods or services on or in connection with which the marks are used be identical or even competitive. It is enough if there is a relationship between them such that persons

²¹ December 31, 2019 Office Action at TSDR 19 (<https://www.microsoft.com/en-us/download/office.aspx>); 20-25 (https://support.google.com/a/users/answer/9282959?hl=en&ref_topic=9348670, <https://www.google.com/sheets/about/>); and 26-33 (<https://www.apple.com/numbers/>, <https://chrome.google.com/webstore/details/sheets/felcaaldnbdncclmgdncolpebgiejap?hl=en-US>, <https://apps.apple.com/us/app/numbers/id409203825?ls=1&mt=12&v0=www-us-mac-numbers-app-numbers>, <https://www.apple.com/welcomescreen/iwork09/numbers/>, <https://support.apple.com/numbers>, <https://support.apple.com/guide/numbers/welcom/mac>, <https://support.apple.com/guide/numbers/create-a-spreadsheet-tanc33201f3f/mac>).

July 24, 2020 Final Office Action at TSDR 12-25 (<https://helpx.adobe.com/creative-cloud/tutorials-explore.html>, <https://www.adobe.com/>, <https://www.adobe.com/creative-cloud/photography.html#>); 26-34 (<https://academy.oracle.com/en/oa-web-overview.html>, <https://www.oracle.com/index.html>, <https://www.oracle.com/marketingcloud/products/content-and-experience/>); and 35-47 (<https://ttlc.intuit.com/community/turbotax-support-videos/help/03/32>, <https://ttlc.intuit.com/community/home/misc/03/en-us>, <https://ttlc.intuit.com/community/turbotax-support/help/03/313>, <https://turbotax.intuit.com/>).

encountering them under their respective marks are likely to assume that they originate at the same source or that there is some association between their sources.”


McDonald’s Corp. v. McKinley, 13 USPQ2d 1895, 1898 (TTAB 1989); *In re Albert Trostel & Sons Co.*, 29 USPQ2d 1783 (TTAB 1993).


The relatedness of Applicant’s and Registrant’s goods and services is further demonstrated by ten third-party use-based registrations submitted by the Examining Attorney covering third-party marks registered for use in connection with the same or similar goods and/or services as those of Applicant and Registrant:²²

Mark	Reg. No.	Goods/Services
HABITAT	5351262	. . . software allowing customers to build and maintain computing infrastructures; . . . software for automating the provisioning and management of IT infrastructure, namely, computer servers, networking switches and storage, allowing customers to build and maintain computing infrastructures; *all goods excluding computer software for creating, managing and publishing electronic multimedia content in the form of interactive electronic publications* in Class 9; . . . conducting instructor-led classes, online classes, seminars, conferences, and workshops in the field of computer configuration management and information technology (IT) automation; . . . ; training in the use and operation of computing infrastructure software for automating computer systems and consultation relating thereto; *all services excluding those relating to

²² See December 13, 2019 Office Action at TSDR 34-50; July 24, 2020 Final Office Action at TSDR 48-62.

		<p>computer software for creating, managing and publishing electronic multimedia content in the form of interactive electronic publications* in Class 41;</p> <p>. . . development of software systems to allow customers to build and maintain computing infrastructures; computer software installation and maintenance; consultation services in the field of development of software systems to allow customers to build and maintain computing infrastructures and computer software installation and maintenance; . . . computing infrastructure software allowing customers to build and maintain computing infrastructures; software system maintenance; consultation services regarding all of the foregoing; *all services excluding hosting computer software for creating, managing and publishing electronic multimedia content in the form of interactive electronic publications* in Class 42</p>
<p>MAGIC KIT</p> <p>Disclaimer: "KIT"</p>	5875029	<p>Computer software development tools in Class 9;</p> <p>Providing online tutorials for instruction in the use of software development tool kits in Class 41;</p> <p>Software as a services (SAAS) services featuring software for accessing open source software to be used with software development tools to create applications for computer systems, hardware platforms or video games in Class 42</p>
<p>PINNACLE SERIES</p> <p>Disclaimer: "SERIES"</p>	5804096	<p>Downloadable cloud-based software for employee training and education in a variety of software suites commonly used in the architectural, engineering, construction and manufacturing industries in Class 9;</p> <p>Business training in the field of software suites commonly used in the architectural, engineering, construction</p>

		<p>and manufacturing industries; Educational services, namely, providing on-line video tutorials, video lessons, live classes, interactive instructional written content and testing in the field of commercial business software suites and desktop applications; Providing a web site featuring non-downloadable instructional videos in the field of software suites commonly used in the architectural, engineering, construction and manufacturing industries in Class 41;</p> <p>Software as a service (SAAS) services featuring software for employee training and education in a variety of software suites commonly used in the architectural, engineering, construction and manufacturing industries; Providing temporary use of non-downloadable cloud-based software for employee training and education in a variety of software suites commonly used in the architectural, engineering, construction and manufacturing industries in Class 42</p>
	<p>5856369</p>	<p>Electronic downloadable materials used for workplace assessment, training, and consulting in the field of human resource development, namely, tests, surveys, scoresheets, datasheets, e-books, workbooks, instruction sheets, and software manuals in Class 9;</p> <p>. . . providing training and coaching, webinars and online courses, and workshops in the field of sales and marketing, leadership, talent acquisition, talent development, change management, business management, people management, business growth strategy, and human resources; . . . Providing guest educational speakers and online blog presenting topics in the field of sales and marketing, leadership, talent acquisition, talent development,</p>

		<p>change management, business management, people management, business growth strategy, and human resources; . . . in Class 41;</p> <p>Providing online non-downloadable software used for behavioural, skills, leadership, management, communication, and competency assessment of employees and individuals in Class 42</p> <p>(and goods in Class 16 and services in Class 35)</p>
	<p>5942470</p>	<p>Downloadable and recorded computer software for use in the teaching and learning of foreign languages and cross-cultural education; . . . apparatus for recording, transmission and reproduction of sound and images and oral foreign language training machines comprising computer hardware, electronic display interfaces and audiovisual receivers for foreign language instruction and cross-cultural education; downloadable software for mobile phones for learning foreign languages; downloadable audio files featuring instruction for learning languages; downloadable and recorded computer application software for mobile phones and tablet computers, namely, software for learning languages in Class 9;</p> <p>Language instruction; . . . providing live online language instruction; . . . conducting tutorials via internet and mobile application software in the field of foreign languages; . . . providing classes, seminars or workshops in the teaching and learning of foreign languages and cross-cultural education; . . . online training, teaching, learning and educational programs all in the field of language learning by means of mobile applications and the Internet; providing online non-downloadable audio</p>

		<p>recordings in the field of language learning; providing a website and online blogs featuring information about teaching and learning foreign languages in Class 41; Application service provider (ASP) featuring online non-downloadable software for use in teaching and learning foreign languages; Providing temporary use of on-line non-downloadable software for learning languages; providing temporary use of on-line non-downloadable audio files for learning languages in Class 42; (and goods in Class 16)</p>
<p>G.O.T. PREPAREDNESS Disclaimed: "PREPAREDNESS"</p>	<p>5855387</p>	<p>. . . compact discs, prerecorded DVD's, and prerecorded magneto optical discs featuring instructional tutorials, exhibitions, and shows, and downloadable mobile applications for viewing and downloading instructional videos and electronic publications, in the fields of preparedness for, assessment of, and response to, emergencies, crisis, disaster, violence, physical threats, active shooter, terrorism, facility vulnerabilities, and overall risk management; . . . downloadable electronic publications and video recordings . . . in the fields of preparedness for, assessment of, and response to, emergencies, crisis, disaster, violence, physical threats, active shooter, terrorism, facility vulnerabilities, and overall risk management; . . . downloadable electronic databases and downloadable reports featuring information and data files in the fields of preparedness for, assessment of, and response to, emergencies, crisis, disaster, violence, physical threats, active shooter, terrorism, facility vulnerabilities, and overall risk management in Class 9;</p>

		<p>. . . conducting online and in-person classes, seminars, lectures, workshops, educational exercises in the nature of workshops, training, and working groups in the nature of workshops, and providing a website featuring non-downloadable webinars and videos, and providing a website featuring non-downloadable videos, as well as non-downloadable publications in the nature of manuals, instructional guides, books, and reports, in the fields of preparedness for, assessment of, and response to, emergencies, crisis, disaster, violence, physical threats, active shooter, terrorism, facility vulnerabilities, and overall risk management; . . . in Class 41</p>
<p>BISK 2(f)</p>	<p>6088246</p>	<p>. . . developing curriculum in the nature of online courses for other academic institutions, corporations and organizations at the undergraduate, graduate, professional degree, certificate and certification level; development and dissemination of printed and online educational materials of others in the field of undergraduate, graduate and professional education; educational services, namely, conducting interactive, on-line computer network sessions in the nature of classes in the fields of higher education, continuing professional education, and professional licensing and certification examinations; . . . providing online courses in the field of higher education, continuing professional education, and preparation for professional licensing and certification examinations; providing a web site that features information on attending college and university with an emphasis on newly enrolled students; retention services, admissions counseling and reinstatement all related to students' academic status provided by means of a</p>

		<p>call center; college consulting services, namely, assisting students in finding colleges and universities and completing the application process; educational services, namely, providing web-based and classroom training in the field of post-secondary level and for professional certification and vocational training; and educational services, namely, providing online courses of instruction at the post-secondary level, and for professional certification and vocational training and distribution of course material in connection therewith in Class 41;</p> <p>. . . help desk services for the users of online learning software; designing and providing a website featuring on-line non-downloadable software that facilitates online learning by providing enrollment services, course development services and online classes; developing a server that enables educational institutions and businesses to offer online learning education via a global computer network; . . . assisting others with the integration of computer systems for learning management in Class 42 (and services in Class 35)</p>
ANIMAL ISLAND	6049330	<p>Downloadable software in the nature of a mobile application that will help children to learn and allow parents and teachers to track their progress in Class 9;</p> <p>Developing training systems and learning methodologies for others; . . . providing temporary use of non-downloadable computer learning games; . . . providing online courses of instruction at the primary level and distribution of course material in connection therewith in Class 41;</p> <p>Software as a service (SAAS) services featuring software that will help children to learn and allow parents and teachers to track their progress in Class 42</p>

NEW MIND	6098909	<p>Computer hardware and software systems comprising computers, sensors for scientific use to be worn by a human to gather human biometric data, electrodes for bio feedback and neuro feedback training and photic stimulation as well as tracking and reporting, including remote administration for home use, electroencephalogram (EEG) acquisition, Quantitative Electroencephalogram/Electroencephalography (QEEG) assessment and reporting in Class 9;</p> <p>. . . online courses and workshops, and mentoring, in the field of bio feedback and neuro feedback in Class 41;</p> <p>Software as a service (SAAS) services featuring software for bio feedback and neuro feedback training and tracking and reporting, including remote administration for home use, electroencephalogram (EEG) acquisition, quantitative electroencephalogram/electroencephalograph (QEEG) assessment and reporting, progress tracking and reporting, cognitive assessments, statistical normed QEEG database for analysis and reporting and protocol generation, including bio feedback and neuro feedback and other various assessments that may or may not be correlated with QEEG data or biological data in Class 42</p>
THINKB!G.LEARNSMART	6105019	<p>Business training consultancy services, namely, technology training and development solutions in the nature of professional development training, e-learning, web and mobile training and course development, print and digital design, video production, and 508 accessibility through classroom and online live training, custom e-learning development namely, providing online courses of instruction for business</p>

	<p>professionals and distribution of course material therewith, online curriculum, namely, developing an online curriculum for others for academic and professional e-learning; . . . providing live and online interactive training services, classes, seminars, conferences, custom private onsite training, custom training blended with building projects, and workshops in the field of multimedia video production, technology certifications, e-learning online courseware development, website and mobile application development and programming, and custom training for project-based services, and distribution of course material in connection therewith; Training services in the field of multimedia video production, print and digital design, technology certifications, e-learning, digital marketing and analytics, 508 accessibility, website and mobile development and programming, and custom training for project-based services in Class 41;</p> <p>Design, development, and implementation of software and technology solutions, namely websites, mobile applications, custom interface graphic and multimedia design services, and custom templates and PDF forms for businesses, government agencies, educational institutions, and individuals for online professional and academic training, educational assessment, and 508 accessibility compliance in Class 42</p>
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Although these third-party registrations are not evidence that the marks shown therein are in use on a commercial scale or that the public is familiar with them, they nonetheless have probative value to the extent they are based on use in commerce

and serve to suggest that the goods and services of Applicant and Registrant are related. These third-party registrations show that software designers offer both specifically-purposed software and educational or business training services directed towards providing tutorials and other instructional efforts to customers to learn how to use the specifically-purposed software, supporting that the goods and services of Registrant and Applicant are of a kind that may emanate from a single source under a single mark. *See, e.g., In re Detroit Athletic*, 128 USPQ2d at 1051; *In re I-Coat Co.*, 126 USPQ2d 1730, 1737 (TTAB 2018); *In re Aquamar, Inc.*, 115 USPQ2d 1122, 1126 n.5 (TTAB 2015) (citing *In re Mucky Duck Mustard Co.*, 6 USPQ2d 1467, 1470 n.6 (TTAB 1988) *aff'd per curiam*, 864 F.2d 149 (Fed. Cir. 1988)).

Applicant argues that its services and Registrant's goods and services are different. Taking that as true however, does not end our inquiry. The issue is not whether purchasers would confuse the services themselves, but rather whether they would be confused as to the source of the services. *See In re Aquitaine Wine USA, LLC*, 126 USPQ2d 1181, 2018 (TTAB 2018); *In re Rexel Inc.*, 223 USPQ 830, 831 (TTAB 1984). The respective goods and services need only be related in some manner such that they could give rise to the mistaken belief that they emanate from the same source. *Coach v. Triumph Learning*, 101 USPQ2d at 1722 (quoting *7-Eleven Inc. v. Wechsler*, 83 USPQ2d 1715, 1724 (TTAB 2007)); *In re Uncle Sam Chem. Co.*, 229 USPQ 233, 235 (TTAB 1986).

In view of the relationship between Applicant's and Registrant's goods and services identified above, customers encountering Applicant's services, and the goods

and services in the cited Registrations, offered under similar marks that include Registrant's registered EXCEL mark are likely to believe the goods and services emanate from the same source. Thus, Applicant's and Registrant's services are related. *See, e.g., In re Davey Prods. Pty Ltd.*, 92 USPQ2d 1198, 1203 (TTAB 2009); *In re Toshiba Med. Sys. Corp.*, 91 USPQ2d 1266, 1271-72 (TTAB 2009).

Based on the evidence presented, purchasers familiar with Registrant's goods and services under the registered EXCEL mark, upon encountering Applicant's services offered under the mark IMA EXCEL 365: TIPS IN TEN, are likely to believe that Applicant's services are in some way associated with Registrant's goods and services. In view of the related nature of Applicant's and Registrant's goods and services, this *DuPont* factor weighs in favor of finding a likelihood of confusion.

C. Third-Party Marks

Applicant contends the common element of the marks, the "EXCEL" formative, is so frequently registered that it must be considered a relatively weak term, limited to a narrow scope of protection that does not encompass Applicant's mark.

Under the sixth *DuPont* factor, the Federal Circuit has held that extensive evidence of third-party use and registrations is "powerful on its face," even where the specific extent and impact of the usage has not been established. *Jack Wolfskin Ausrustung Fur Draussen GmbH & Co. KGAA v. New Millennium Sports, S.L.U.*, 797 F.3d 1363, 116 USPQ2d 1129, 1136 (Fed. Cir. 2015) (quoting *Juice Generation, Inc. v. GS Enters. LLC*, 794 F.3d 1334, 115 USPQ2d 1671, 1674 (Fed. Cir. 2015)).

To this end, Applicant submitted seven third-party use-based registrations. But these third-party registrations, with no evidence of the extent of the use of their marks in commerce, does not diminish the commercial strength of Registrant's mark. "We have frequently said that little weight is to be given such [third-party] registrations in evaluating whether there is likelihood of confusion. The existence of these registrations is not evidence of what happens in the market place or that customers are familiar with them...." *Sock It To Me, Inc. v. Aiping Fan*, 2020 USPQ2d 210611 at *9 (TTAB 2020); (citing *AMF Inc. v. Am. Leisure Prods., Inc.*, 474 F.2d 1403, 177 USPQ 268, 269 (CCPA 1973)); *In re Morinaga Nyugyo Kabushiki Kaisha*, 120 USPQ2d 1738, 1745 (TTAB 2016) (also citing *AMF v. Am. Leisure Prods.*, 177 USPQ at 269 ("applicant's citation of third-party registrations as evidence of market weakness is unavailing because third-party registrations standing alone, are not evidence that the registered marks are in use on a commercial scale, let alone that consumers have become so accustomed to seeing them in the marketplace that they have learned to distinguish among them by minor differences"))).

However, third-party registrations may be probative of conceptual strength or weakness as they "may be considered to demonstrate the meaning of a word which comprises the mark, or a portion thereof, to show that there is a well-known and commonly understood meaning of that word and that the mark has been chosen to convey that meaning. ... The conclusion to be drawn in such a case is that there is an inherent weakness in a mark comprised in whole or in part of the word in question and that, therefore, the question of likelihood of confusion is colored by that weakness

to the extent that only slight differences in the marks may be sufficient to distinguish one from the other.” *In re Melville*, 18 USPQ2d at 1388 (internal citations omitted); *see also Juice Generation*, 115 USPQ2d at 1675 (“Third party registrations are relevant to prove that some segment of the composite marks which both contesting parties use has a normally understood and well-recognized descriptive or suggestive meaning, leading to the conclusion that that segment is relatively weak.”) (citations omitted). Third-party registrations may demonstrate that one part of a mark is merely descriptive:

[T]hird-party registrations are relevant evidence of the inherent or conceptual strength of a mark or term because they are probative of how terms are used in connection with the goods or services identified in the registrations. “Third party registrations show the sense in which the word is used in ordinary parlance and may show that a particular term has descriptive significance as applied to certain goods or services.” *E.g., Institut National Des Appellations D’Origine v. Vintners Int’l Co.*, 958 F.2d 1574, 22 USPQ2d 1190, 1196 (Fed. Cir. 1992). *See also Juice Generation, Inc. v. GS Enters. LLC*, 794 F.3d 1334, 115 USPQ2d 1671, 1674-75 (Fed. Cir. 2015); *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); *In re Box Solutions Corp.*, 79 USPQ2d 1953, 1955 (TTAB 2006). Third-party registrations used in this manner are not evidence that customers are accustomed to seeing the use of other, similar, marks in the marketplace, but rather evidence that a term is suggestive or descriptive of the relevant goods or services.


In re Morinaga, 120 USPQ2d at 1745-46.


Applicant relies on the following seven registrations²³ registered in the same or related classes as the cited Registrations (International Classes 9, 41 and 42):

²³ Applicant's Appeal Brief pp. 6-7 (6 TTABVUE 7-8) citing to Applicant's January 24, 2021 Request for Reconsideration.

Applicant's citation of Registration No. 6004803 for EXCEL is not considered as that Registration (*see* January 24, 2021 Request for Reconsideration at TSDR 14-15) was registered under § 44(e) of the Trademark Act, 15 U.S.C. § 1126(e). Marks that have been registered pursuant to § 44(e) or under the provisions of the Madrid protocol for which no maintenance documents evincing use have been filed possess very little, if any, probative value because they do not require use in commerce to be registered and therefore are not evidence that the marks therein have ever been encountered by consumers in the marketplace so as to expose consumers to a number of "EXCEL" formative terms as marks. *See In re 1st USA Realty Professionals, Inc.*, 84 USPQ2d 1581, 1583 (TTAB 2007); *In re Albert Trostel & Sons*, 29 USPQ2d at 1786.

Also, submitted by Applicant with its January 24, 2021 Request for Reconsideration but not cited in its Appeal Brief are:

Registration No. 2842123 for  (MATH disclaimed) for videotapes relating to mathematical curriculum (Class 9); books, workbooks and newsletters relating to mathematical curriculum (Class 16); and educational services, namely training teachers regarding mathematics instruction and videotapes relating to mathematical curriculum (Class 41) (TSDR 23-24); and

Registration No. 3750171 for  for downloadable electronic publications, electronic databases in fields of education, training, instruction etc. (Class 9); books, periodicals, textbooks in fields of education, training and examination etc. (Class 16); transmission of information, voice, data, pictures and video by electronic communications etc. (Class 38); provision of training, teaching, instruction, examination, testing and educational assessment services in the fields of accountancy, arithmetic, art, business management etc. (Class 41); and providing, hosting, managing, developing and maintaining applications, software, websites and databases in the fields of education, training and examination etc. (Class 42) (TSDR 2, 5-6, 25-28).

Both of these Registrations are not relevant to the issue of the strength of Registrant's mark as they are for goods and services unrelated to those in the cited registrations.

Mark	Registration No.	Goods/Services
<p>EXCEL 360 LEARNING ACADEMY</p> <p>LEARNING ACADEMY disclaimed</p>	<p>4753207</p>	<p>Analyzing of educational test scores and data for others; career counseling, namely, providing advice concerning education options to pursue career opportunities; children's educational services, namely, providing academic performance evaluation, guidance and monitoring for children pre-kindergarten through grade 12 via the Internet; educating at senior high schools; education services, namely, providing mentoring, tutoring, classes, seminars and workshops in the field of elementary and secondary education; education services, namely, providing tutoring in the field of elementary and secondary education; educational counseling services to assist students in planning and preparing for further education; educational services, namely, providing a learning and innovation center featuring fully customized leadership, motivational, educational, and brainstorming training in Class 41</p>
<p>LEARN. DO. EXCEL.</p>	<p>3865450</p>	<p>Education and training services for healthcare professionals, namely, arranging and conducting seminars and classes in the field of medicine and bioskills, namely, in the care and use of orthopedic, dental and spinal implants and surgical techniques in Class 41</p>
<p>EXCEL PORTFOLIO</p>	<p>3897911</p>	<p>Providing online publications, namely, magazines featuring real estate, homes, land and real estate related services in Class 41 (and magazines featuring real estate,</p>

		homes, land and real estate related services in Class 16)
CHURCH EXCEL CHURCH disclaimed	5763961	Providing online non-downloadable publications in the nature of white papers, articles, electronic newsletters, survey assessments and reports in the field of church and clergy tax and financial issues for purposes of educating church leaders; educational services, namely, providing non-downloadable videos, webinars, courses of instruction, and toolbox talks in the field of church and clergy tax and financial issues for purposes of educating church leaders in Class 41
EXCEL MICRO	4747640	Consulting services in the field of software as a service (SAAS); software as a service (SAAS) services featuring software for integration, transmission, retrieval and storage of documents, messages, audio text and/or images and for computer, web, cloud and internet security, and for data, document and email storage and archiving; computer services, namely, remote and on-site management of cloud computing systems and applications for others; computer services, namely, cloud hosting provider services in Class 42
CPAEXCEL	4285995	Educational computer software used to learn and study accountancy in Class 9; Educational services, namely, providing classes, seminars, workshops, and tutoring in the field of accountancy in Class 41 (also educational books and printed educational materials to learn and study accountancy in Class 16)

Excelforce ²⁴	6420710	Providing temporary use of non-downloadable cloud-based software for payroll and human resource analysis in Class 42
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Applicant contends:

[t]here are so many uses of the mark EXCEL (both registered and unregistered) in the United States that any chance of confusion as between the owner of the cited marks and Applicant is virtually nil. The Trademark Office database alone boasts a total of 2,137 applications and registrations combined, showing EXCEL as the registered or applied for mark, either alone or in combination with other marks or features.²⁵

As explained above, active third-party registrations may be relevant to show that a mark or a portion of a mark is descriptive, suggestive, or so commonly used that the public will look to other elements to distinguish the source of the goods. *See Jack Wolfskin*, 116 USPQ2d at 1136; *Juice Generation*, 115 USPQ2d at 1674-75; *In re Melville*, 18 USPQ2d at 1388. “[The] real evidentiary value of third-party registrations per se is to show the sense in which ... a mark is used in ordinary parlance.” *Juice Generation*, 115 USPQ2d at 1674 (internal citation omitted). Although “there is no evidence of actual use” of “third-party registrations,” such registrations “may be given some weight to show the meaning of a mark in the same way that dictionaries are used.” *Tektronix, Inc. v. Daktronics, Inc.*, 534 F.2d 915, 189

²⁴ Applicant cited this mark when the application was still pending. Applications are evidence only that the applications were filed on a certain date, not evidence of use or that the marks, in fact, co-existed. *In re Inn at St. John’s*, 126 USPQ2d at 1745; *Nike Inc. v. WNBA Enters. LLC*, 85 USPQ2d 1187, 1193 n.8 (TTAB 2007). However, the mark subsequently registered on July 13, 2021, so we have considered it.

²⁵ Applicant’s Appeal Brief p. 8 (6 TTABVUE 9).

USPQ2d 693 (CCPA 1976). Even where, as in this case, the record lacks proof of actual third-party use, third-party registration evidence may show conceptual weakness, in that a term carries a suggestive or descriptive connotation in the relevant industry.

Except for the registered marks identified above, including those mentioned in the footnotes, Applicant offers no evidence supporting the number of registered marks containing “EXCEL” or the goods and services for which such marks are registered.

Additionally, unlike *Juice Generation*, where the third-party evidence involved the very same sort of restaurant services covered by the marks at issue, and *Jack Wolfskin*, where the third-party evidence involved the very same sort of clothing covered by the marks in question, here the third-party registration evidence covers:

educational testing, career counseling, educational services;

education and training in the care and use of orthopedic, dental and spinal implants and surgical techniques;

print and online magazines featuring real estate, homes, land and real estate related services;

publications, reports and educational services in the field of church and clergy tax and financial issues for purposes of educating church leaders;

software as a service (SAAS) services featuring software for integration, retrieval and storage of documents, messages, images and for computer, web, cloud and internet security, and for data, document and email storage; management of cloud computing systems; cloud hosting provider services;

educational computer software to learn and study accountancy; providing classes, seminars, and tutoring in the field of accountancy and educational books and printed materials to learn and study accountancy;

providing temporary use of non-downloadable cloud-based software for payroll and human resource analysis.

Applicant's list of seven registrations, none of which are in the area of Registrant's goods and services, is not a strong showing of relevant third-party registration of the term "EXCEL." The third-party registrations for marks that contain the term "EXCEL" are few in number, and fall well short of the "voluminous" and "extensive" evidence presented in *Juice Generation*, 115 USPQ2d at 1674 n.1 (at least twenty-six relevant third-party uses or registrations of record) or that of *Jack Wolfskin*, 116 USPQ2d at 1136 n.2 (at least fourteen relevant third-party uses or registrations of record).

In view of the foregoing, these third-party registrations do not affect the meaning of the cited mark, nor do they support a finding that the cited mark is weak or otherwise entitled to a narrow scope of protection. Ultimately, these third-party registrations fail to show that in the context of Registrant's spreadsheet software and related services, customers could rely on the differences in Applicant's mark for its identified services to distinguish it from the cited mark. Thus, this factor is neutral.

IV. Conclusion

Applicant's mark IMA EXCEL 365: TIPS IN TEN and Registrant's registered EXCEL mark have a similar commercial impression stemming from the presence of the term "EXCEL" in each which identifies Registrant's EXCEL spreadsheet software and related services. Customers who encounter Applicant's "online courses demonstrating new excel features helpful to management accountants and financial professionals" and the goods and services in the cited Registrations, offered under

similar marks that include Registrant's registered EXCEL mark, are likely to believe the goods and services emanate from the same source. Thus, use of Applicant's mark IMA EXCEL 365: TIPS IN TEN for related services is likely to cause confusion with Registrant's registered EXCEL mark for its goods and services.

Decision: The refusal to register Applicant's mark IMA EXCEL 365: TIPS IN TEN under § 2(d) of the Trademark Act, and the requirement for an acceptable identification of services and the refusal of registration in the absence thereof, are affirmed.