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

Proceeding	91174649
Party	Defendant 4273371 CANADA INC. 4273371 CANADA INC. 5525 Pare Street CAX Montreal, Quebec, H4P1P7
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**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE
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THE TOPLINE CORPORATION	:	
	:	
Opposer,	:	
	:	Opposition No. 91174649
v.	:	Serial No. 78/812,174
	:	
4273371 CANADA, INC.,	:	
	:	
Applicant.	:	
-----X		

ANSWER

4273371 Canada Inc. (“Applicant”), a Canadian corporation with a principal place of business at 5525 Rue Parè, Montreal, Quebec H4P 1P7 Canada, hereby answers the Notice of Opposition filed by The Topline Corporation (“Opposer”) as follows (the numbered paragraphs below correspond to the numbered paragraph in the Notice):

1. Applicant admits the allegations of this paragraph.
2. Applicant admits it filed its application on February 10, 2006 and is without knowledge or information sufficient to form a belief as to the truth or falsity of the remaining allegations of paragraph 2 and, therefore, denies the same.
3. Applicant admits that the records of the Patent and Trademark Office (“PTO”) reflect that Opposer is the owner of U.S. Registration No. 2,169,637 covering women’s shoes in Class 25, that the filing date of the application is indicated as June 24, 1997 and that the PTO accepted Opposer’s Section 8/15 declarations. Applicant is without knowledge or information

sufficient to form a belief as to the truth or falsity of the remaining allegations of paragraph 3 and, therefore, denies the same

4. Applicant admits that the PTO records reflect that Opposer is the owner of U.S. Registration No. 2,681,120, that the mark is REPORT in stylized form with a design element and covers footwear in Class 25.

5. Applicant is without knowledge or information sufficient to form a belief as to the truth or falsity of the allegations in paragraph 5 and, therefore, denies the same.

6. Applicant is without knowledge or information sufficient to form a belief as to the truth or falsity of the allegations in paragraph 6 and, therefore, denies the same.

7. Applicant is without knowledge or information sufficient to form a belief as to the truth or falsity of the allegations in paragraph 7 and, therefore, denies the same.

8. Applicant admits that the goods described in its application cover belts; blazers; cardigans; coats; jackets; pants; parkas; polo shirts; pullovers; shirts; shoes; socks; suits; sweat shirts; sweaters; T-shirts; ties; underwear, denies there is a likelihood of confusion with Opposer's mark and is without knowledge or information sufficient to form a belief as to the truth or falsity of the remaining allegations in paragraph 8 and, therefore, denies the same.

9. Applicant denies the allegations contained in paragraph 9.

10. Paragraph 10 is a request for relief and, as such, should not be listed as a numbered ground for an assertion of an opposition. To the extent the paragraph is considered to be acceptable pleading, it is denied.

FIRST AFFIRMATIVE DEFENSE

The Notice of Opposition fails to state a claim, in whole or in part, upon which relief can be granted.

WHEREFORE, Applicant respectfully requests that the Opposition be dismissed with prejudice and that it be granted its registration for the mark at issue.

Respectfully submitted,

Dated: January 26, 2007

DARBY & DARBY P.C.

By: /paul/fields/

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