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

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Mailed: April 7, 2008

Opposition No. 91179311

The Topline Corporation

v.

C Merit USA, Inc.

In view of the stipulation filed April 3, 2008, the opposition is dismissed without prejudice.

By the Trademark Trial and Appeal Board