

O-362-15

TRADE MARKS ACT 1994

**IN THE MATTER OF APPLICATION NO. 3086526 BY
MURRAYDALE LTD**

TO REGISTER THE TRADE MARK:



FOR SERVICES IN CLASS 43

AND

**IN THE MATTER OF OPPOSITION THERETO
UNDER NO. 60000208 BY
SOUP'D-UP LIMITED**

Background

1) On 17 December 2014 murraydale ltd (“the Applicant”) applied to register the following trade mark:



The application was published for opposition purposes on 09 January 2015 for the following services:

Class 43: *Cafés; Catering (Food and drink -); Catering for the provision of food and beverages; Catering of food and drinks; Catering services; Catering services for the provision of food; Catering services for the provision of food and drink; Fast-food restaurants; Hospitality services [food and drink].*

2) The application is opposed by SOUP'D-UP LIMITED (“the Opponent”) under the fast track opposition procedure. The opposition, which is directed against all the services in the application, is based upon section 5(2)(b) of the Trade Marks Act 1994 (“the Act”), for which the Opponent relies upon the earlier UK trade mark registration no 3067334 for the following mark and the following services protected by it in class 43:



Class 43: *Services for providing food and drink; temporary accommodation; restaurant, bar and catering services; retirement home services; creche services.*

The mark was applied for on 06 August 2014 and its registration process was completed on 14 November 2014. The significance of these dates is that (1) the opponent’s mark constitutes an earlier mark in accordance with section 6 of the Act, and (2) it is not subject to the proof of use conditions contained in section 6A of the Act, its registration procedure having been completed less than five years before the publication of the Applicant’s mark.

3) The Applicant filed a counterstatement, denying the grounds of opposition.

4) Rule 62(5) (as amended) of the Trade Marks Rules 2008 (as amended by the Trade Marks (Fast Track Opposition) (Amendment) Rules 2013) (“the Rules”) states that arguments in fast track proceedings shall be heard orally only if (1) the Office requests it or (2) either party to the proceedings requests it and the registrar considers that oral proceedings are necessary to deal with the case justly and at proportionate cost. Otherwise written arguments will be taken. A hearing was

neither requested nor considered necessary. The Applicant filed written submissions in lieu of a hearing.

5) Neither the Applicant nor the Opponent are professionally represented in these proceedings. The Applicant states in its counterstatement that it sees “no evidence of SOUP’D UP being used anywhere”, and avers in its submissions that it has “been using the name and brand (albeit now slightly changed) for 4 years now”. Insofar as this is intended to amount to a defence of prior use in the present proceedings, it is misconceived. This is explained in the *Tribunal Practice Notice TPN 4/2009*, as follows:

“The position with regard to defences based on use of the trade mark under attack which precedes the date of use or registration of the attacker’s mark

4. The viability of such a defence was considered by Ms Anna Carboni, sitting as the appointed person, in *Ion Associates Ltd v Philip Stainton and Another*, BL O-211-09. Ms Carboni rejected the defence as being wrong in law.

5. Users of the Intellectual Property Office are therefore reminded that defences to section 5(1) or (2) grounds based on the applicant for registration/registered proprietor owning another mark which is earlier still compared to the attacker’s mark, or having used the trade mark before the attacker used or registered its mark are wrong in law. If the owner of the mark under attack has an earlier mark or right which could be used to oppose or invalidate the trade mark relied upon by the attacker, and the applicant for registration/registered proprietor wishes to invoke that earlier mark/right, the proper course is to oppose or apply to invalidate the attacker’s mark”.

6) The Applicant attaches to its written submissions documents to show discussion of the design of the Applicant’s mark and its use in a presentation in 2011. This material constitutes evidence. In order to be considered in these proceedings it would need to have been filed in evidential format, i.e. accompanied by a witness statement, statutory declaration or affidavit. Rules 20(1)-(3) (as amended) of the Rules (the provisions which provide for the filing of evidence) do not apply to fast track oppositions, but Rule 20(4), which does, reads:

“(4) The registrar may, at any time, give leave to either party to file evidence upon such terms as the registrar thinks fit.”

The net effect of the above is that parties are required to seek leave in order to file evidence (other than proof of use evidence which is not pertinent in these proceedings) in fast track oppositions. In a letter of 8 May 2015 the parties were referred to the guidance at paragraph 7 of Tribunal Practice Notice 2/2013 and advised that any request for leave to file evidence should be submitted on or before 22 May 2015. No leave was sought in respect of these proceedings. Accordingly, material attached by the Applicant to its submissions which should have been filed in evidential format has not been admitted as evidence in these proceedings, and I have taken no account of it in reaching my decision. In the light of Ms Carboni’s

comments referred to in paragraph 5 above, the documents would not, in any case, have furthered the Applicant's defence.

Section 5(2)(b)

7) Section 5(2)(b) of the Act reads as follows:

“5(2) A trade mark shall not be registered if because – [...]

(b) it is similar to an earlier trade mark and is to be registered for goods or services identical with or similar to those for which the earlier trade mark is protected, there exists a likelihood of confusion on the part of the public, which includes the likelihood of association with the earlier trade mark”.

8) The following principles are gleaned from the decisions of the EU courts in *Sabel BV v Puma AG*, Case C-251/95, *Canon Kabushiki Kaisha v Metro-Goldwyn-Mayer Inc*, Case C-39/97, *Lloyd Schuhfabrik Meyer & Co GmbH v Klijsen Handel B.V.* Case C-342/97, *Marca Mode CV v Adidas AG & Adidas Benelux BV*, Case C-425/98, *Matratzen Concord GmbH v OHIM*, Case C-3/03, *Medion AG v. Thomson Multimedia Sales Germany & Austria GmbH*, Case C-120/04, *Shaker di L. Laudato & C. Sas v OHIM*, Case C-334/05P and *Bimbo SA v OHIM*, Case C-591/12P.

(a) The likelihood of confusion must be appreciated globally, taking account of all relevant factors;

(b) the matter must be judged through the eyes of the average consumer of the goods or services in question, who is deemed to be reasonably well informed and reasonably circumspect and observant, but who rarely has the chance to make direct comparisons between marks and must instead rely upon the imperfect picture of them he has kept in his mind, and whose attention varies according to the category of goods or services in question;

(c) the average consumer normally perceives a mark as a whole and does not proceed to analyse its various details;

(d) the visual, aural and conceptual similarities of the marks must normally be assessed by reference to the overall impressions created by the marks bearing in mind their distinctive and dominant components, but it is only when all other components of a complex mark are negligible that it is permissible to make the comparison solely on the basis of the dominant elements;

(e) nevertheless, the overall impression conveyed to the public by a composite trade mark may be dominated by one or more of its components;

(f) however, it is also possible that in a particular case an element corresponding to an earlier trade mark may retain an independent distinctive role in a composite mark, without necessarily constituting a dominant element of that mark;

(g) a lesser degree of similarity between the goods or services may be offset by a great degree of similarity between the marks, and vice versa;

(h) there is a greater likelihood of confusion where the earlier mark has a highly distinctive character, either per se or because of the use that has been made of it;

(i) mere association, in the strict sense that the later mark brings the earlier mark to mind, is not sufficient;

(j) the reputation of a mark does not give grounds for presuming a likelihood of confusion simply because of a likelihood of association in the strict sense;

(k) if the association between the marks creates a risk that the public will wrongly believe that the respective goods or services come from the same or economically-linked undertakings, there is a likelihood of confusion.

Comparison of services

9) In the judgment of the Court of Justice of the European Union (“the CJEU”) in *Canon*, Case C-39/97, the court stated at paragraph 23 of its judgment that:

“In assessing the similarity of the goods or services concerned, as the French and United Kingdom Governments and the Commission have pointed out, all the relevant factors relating to those goods or services themselves should be taken into account. Those factors include, inter alia, their nature, their intended purpose and their method of use and whether they are in competition with each other or are complementary”.

The relevant factors identified by Jacob J. (as he then was) in the *Treat* case, [1996] R.P.C. 281, for assessing similarity were:

a) The respective users of the respective goods or services;

b) The physical nature of the goods or acts of services

c) The respective trade channels through which the goods or services reach the market

d) In the case of self serve consumer items, where in practice they are respectively found or likely to be found in supermarkets and in particular whether they are, or are likely to be, found on the same or different shelves;

e) The extent to which the respective goods or services are competitive. This inquiry may take into account how those in trade classify goods, for instance whether market research companies, who of course act for industry, put the goods or services in the same or different sectors.

10) In *Gérard Meric v Office for Harmonisation in the Internal Market*, Case T-133/05 (“*Meric*”), the General Court (“the GC”) stated that:

“29. In addition, the goods can be considered as identical when the goods designated by the earlier mark are included in a more general category, designated by the trade mark application (Case T-388/00 *Institut fur Lernsysteme v OHIM-Educational Services (ELS)* [2002] ECR II-4301, paragraph 53) or where the goods designated by the trade mark application are included in a more general category designated by the earlier mark (Case T-104/01 *Oberhauser v OHIM — Petit Liberto (Fifties)* [2002] ECR II-4359, paragraphs 32 and 33; Case T-110/01 *Vedial v OHIM — France Distribution (HUBERT)* [2002] ECR II-5275, paragraphs 43 and 44; and Case T-10/03 *Koubi v OHIM — Flabesa (CONFORFLEX)* [2004] ECR II-719, paragraphs 41 and 42)”.

11) The Applicant submits that it and the Opponent seem to operate in a different market. It is settled law, however, that in assessing whether there is a likelihood of confusion I must make my comparison on the basis of notional and fair use over the whole range of services covered by the Applicant’s and (since the earlier mark is not subject to proof of use under section 6A of the Act) the Opponent’s respective specifications. It is the inherent nature of the services of the specifications which I have to consider; current use and business strategy are irrelevant to this notional comparison (see the comments of the GC in *Devinlec Développement Innovation Leclerc SA v OHIM* Case T- 147/03). This is because they may change over time. As a result of future use and business strategies, the marks may be used to target the same consumers. Consequently, I am required to consider the likelihood of confusion “in all the circumstances in which the mark applied for might be used if it were to be registered” (See the comments of the CJEU in Case C-533/06, *O2 Holdings v Hutchison 3G UK* at paragraph 66).

12) All the services of the contested mark’s specification in class 43 fall within the ambit of the Opponent’s *services for providing food and drink* in class 43. The services are therefore identical under the guidance in *Meric*.

The average consumer and the purchasing process

13) The average consumer is deemed to be reasonably well informed and reasonably observant and circumspect. For the purpose of assessing the likelihood of confusion, it must be borne in mind that the average consumer's level of attention is likely to vary according to the category of goods or services in question: *Lloyd Schuhfabrik Meyer*, Case C-342/97. In *Hearst Holdings Inc, Fleischer Studios Inc v A.V.E.L.A. Inc, Poeticgem Limited, The Partnership (Trading) Limited, U Wear Limited, J Fox Limited*, [2014] EWHC 439 (Ch), Birss J. described the average consumer in these terms:

“60. The trade mark questions have to be approached from the point of view of the presumed expectations of the average consumer who is reasonably well informed and reasonably circumspect. The parties were agreed that the relevant person is a legal construct and that the test is to be applied objectively by the court from the point of view of that constructed person. The

words “average” denotes that the person is typical. The term “average” does not denote some form of numerical mean, mode or median.”

14) For the purposes of my global assessment of the likelihood of confusion I must take into account notional use of the competing marks over the range of services for which they are registered. *Services for providing food and drink* cover a wide spectrum of catering and restaurant services. *Catering services* or *hospitality services [food and drink]* may involve provision of catering direct to the end-user (the food eater) at events (potentially including music events, for example) or other environments where the end user uses the service of a caterer to obtain food from them. Restaurant services range from expensive restaurants to fast food outlets, but they are, for the most part, normal, everyday services chosen by members of the general public. They will usually involve a reasonable amount of attention, neither higher nor lower than the norm (though, especially in the case of fast food restaurant services and food purchased at events, they may include impulse purchases); however, the average consumer is still deemed to be reasonably well informed and reasonably circumspect and observant. *Catering services* or *hospitality services [food and drink]* may also be provided to commercial customers (whether on an ongoing contract basis or for a one-off business event, etc.) or to private customers (for private receptions, etc.). At least in cases involving an ongoing contractual relationship, a somewhat higher degree of care and attention will be deployed. Visual considerations are an important part of the purchasing process, the relevant marks being encountered, for example, on signage, on the Internet, in advertisements and brochures, *Yellow Pages* listings, etc.; but word-of-mouth recommendations and telephone ordering may also play a part, and aural aspects will not be overlooked in my assessment.

Comparison of the marks

15) It is clear from *Sabel BV v. Puma AG* (particularly paragraph 23) that the average consumer normally perceives a mark as a whole and does not proceed to analyse its various details. The same case also explains that the visual, aural and conceptual similarities of the marks must be assessed by reference to the overall impressions created by the marks, bearing in mind their distinctive and dominant components. The CJEU stated at paragraph 34 of its judgment in Case C-591/12P, *Bimbo SA v OHIM*, that:

“.....it is necessary to ascertain, in each individual case, the overall impression made on the target public by the sign for which registration is sought, by means of, inter alia, an analysis of the components of a sign and of their relative weight in the perception of the target public, and then, in the light of that overall impression and all factors relevant to the circumstances of the case, to assess the likelihood of confusion.”

It would be wrong, therefore, to dissect the trade marks artificially, although, it is necessary to take into account the distinctive and dominant components of the marks and to give due weight to any other features which are not negligible and therefore contribute to the overall impressions created by the marks.

16) The marks to be compared are shown below:

The Applicant's mark	The Opponent's mark
	

17) In English it would be normally be very remarkable to encounter the word “soup” used as a verb (as opposed to a noun) in the context of services for providing food and drink in Class 43. It is only likely to be encountered as a participle in the slang expression “souped up”, used to describe, for example, a motor vehicle which has had its engine modified to increase its power. There is therefore a certain element of novelty or surprise in finding the phrase applied in the context of services for the provision of food and drink, the replacement of the E in SOUPED with an apostrophe in the Opponent’s mark tending to help SOUP stand out, thereby emphasising that a pun is intended. Although it is unusual to find the expression used in this connection, it is no doubt capable of being understood analogously as vaguely suggestive of food which is in some way more tasty, substantial or nutritious. Consumers to whom the phrase “souped up” is not familiar will in any event find it an unusual expression. It is allusive, but not descriptive of the Class 43 services of either party.

18) To the left of the words SOUP’D UP! the earlier mark contains a circular red device, over which a diagrammatic representation of a spoon has been superimposed in white; this may lead consumers to see the circular device as emblematic of a soup-bowl, giving the device an allusive character, mirroring the “soup” in SOUP’D. A heart symbol has been superimposed over the bowl of the spoon which, in the context of provision of food and drink, I consider consumers may well see as intended to indicate compatibility with healthy eating rather than origin. The words SOUP’D UP, followed by an exclamation mark, appear in lower case and in a simple rounded font. The mark is depicted in two colours, SOUP’D appearing in black, the device and UP! being shown in red. The distinctive weight of the mark lies on the words SOUP’D UP and the device, though the mark’s type-face and binary colour scheme also make a contribution to its overall impression and distinctive character.

19) The applicant’s device consists of a green circle containing an inner orange circle, which in turn contains a rough white spiral device; two small leaf-like green figures emerge from the centre of the spiral. Consumers may see the device as a diagrammatic representation of a bowl of soup garnished with a swirl of cream and decorative leaves, again giving the device an allusive character, mirroring the “soup” in SOUPED. To the right of the device, in orange and green, are the words SOUPED UP, and below them, in a second, slightly overlapping line of text, the words AND JUICED, also in orange and green. In paragraph 17 above I have already assessed the distinctive character of the expression “souped up” in connection with services for the provision of food and drink. The addition of the

words AND JUICED does not alter the character of the words SOUPED UP in this context, simply augmenting them as an addition. JUICED, while not directly descriptive of the services in question, is clearly allusive of food and drink. Below the word JUICED appear the words HEALTHY | FRESH. Consumers will see these words as laudatory and referring to compatibility with healthy eating, rather than as of significance in indicating origin. Moreover, their very small size in relation to the other text of the mark means that their contribution to the overall impression of the mark is marginal. The distinctive weight of the Applicant's mark lies on the words SOUPED UP AND JUICED and the device, though the mark's type-face and binary colour scheme also make a contribution to its overall impression and distinctive character.

20) There are clear visual differences between the marks. The colour scheme of the Applicant's mark is orange and green (with a white element), the Opponent's is red and black (with a white element). The figures superimposed on the contested mark's orange, green and white device differ from those of the earlier mark's red and white device. The words "souped up" are entire in the Applicant's mark; in the Opponent's mark the "e" is replaced by an apostrophe, and followed by an exclamation mark. The Applicant's mark contains four words in two lines of text (plus two further laudatory or descriptive words with highly marginal graphical impact). The Opponent's mark contains two words in one line.

21) There are also, however, conspicuous visual similarities and common elements. Although, as I have described, the details of the devices differ, both marks contain circular devices with the words "souped up" appearing to their right – albeit in one case entire and unpunctuated, and in the other with an apostrophe and exclamation mark. In both marks the words are shown only in lower case and the typefaces are for all practical purposes identical (only the minutest scrutiny reveals a couple of tiny differences, which will go unnoticed in trade). In both marks two colours are used to create an overall binary motif, the adjacent elements and words in both marks being shown alternately in two contrasting colours. Overall, the marks have a medium degree of visual similarity.

22) It is not normal for device elements of a mark to be expressed aurally. The replacement of the "e" in "souped" with an apostrophe in the Opponent's mark will make no difference to its pronunciation. The exclamation mark will not be articulated as such, nor do I consider that it will affect the way SOUP'D UP! is pronounced in the course of trade, which will be identical with the pronunciation of SOUPED UP in the Applicant's mark. The first two syllables (and words) of the Applicant's mark will be pronounced identically with the Opponent's mark. The second two syllables (and words) provide a clear aural difference. Overall, the marks have a medium degree of aural similarity.

23) I have already discussed the conceptual content of the expression "souped up" in the context of services for the provision of food and drink in paragraph 17 above. This conceptual content is common to both marks. The words AND JUICED do not alter the conceptual character of the words SOUPED UP in the context of the mark, but simply add the further concept JUICED, differentiating the Applicant's mark from the Opponent's (though, while not descriptive of the services in question, JUICED is clearly allusive of food and drink). Though the respective visual content of the

devices in the two marks differs, it may in both cases be seen by consumers as representing a bowl of soup, giving the device an allusive character, mirroring the “soup” in SOUPED and SOUP'D respectively. Although it has no direct counterpart in the Applicant's mark, I think that the heart symbol in the Opponent's mark may well be seen as a symbol of healthy eating, corresponding in that respect to the much less prominent HEALTHY|FRESH of the Applicant's mark. Though descriptive and laudatory, such claims may make some impression on consumers as part of the overall conceptual content of the marks. In their overall impressions the marks have a medium degree of conceptual similarity.

The distinctiveness of the earlier mark

24) The degree of distinctiveness of the earlier mark must be assessed. This is because the more distinctive the earlier mark, based either on inherent qualities or because of use made, the greater the likelihood of confusion (see *Sabel BV v. Puma AG*, paragraph 24). In *Lloyd Schuhfabrik Meyer & Co. GmbH v Klijsen Handel BV*, Case C-342/97, the CJEU stated that:

“22. In determining the distinctive character of a mark and, accordingly, in assessing whether it is highly distinctive, the national court must make an overall assessment of the greater or lesser capacity of the mark to identify the goods or services for which it has been registered as coming from a particular undertaking, and thus to distinguish those goods or services from those of other undertakings (see, to that effect, judgment of 4 May 1999 in Joined Cases C-108/97 and C-109/97 *WindsurfingChiemsee v Huber and Attenberger* [1999] ECR I-0000, paragraph 49).

23. In making that assessment, account should be taken, in particular, of the inherent characteristics of the mark, including the fact that it does or does not contain an element descriptive of the goods or services for which it has been registered; the market share held by the mark; how intensive, geographically widespread and long-standing use of the mark has been; the amount invested by the undertaking in promoting the mark; the proportion of the relevant section of the public which, because of the mark, identifies the goods or services as originating from a particular undertaking; and statements from chambers of commerce and industry or other trade and professional associations (see *Windsurfing Chiemsee*, paragraph 51).”

25) I have no evidence of acquired distinctiveness to consider. This leaves the question of inherent distinctiveness. The distinctive weight of the mark lies on the words SOUP'D UP and the device, though the mark's type-face and binary colour scheme also make a contribution to its overall impression and distinctive character. Viewed as a whole, the mark has a medium degree of distinctive character.

Likelihood of Confusion

26) The factors assessed so far have a degree of interdependency (*Canon Kabushiki Kaisha v. Metro-Goldwyn-Mayer Inc*, paragraph 17), a global assessment of them must be made when determining whether there exists a likelihood of confusion (*Sabel BV v. Puma AG*, paragraph 22). However, there is no scientific formula to apply. It is a matter of considering the relevant factors from the viewpoint of the average consumer and determining whether they are likely to be confused.

27) I have found a medium degree of visual, oral and conceptual similarity between the competing marks. I have found the earlier mark to have a medium degree of distinctive character. The colour schemes of the marks differ: red and black as opposed to green and orange. The length (and line lay-out) of their respective texts differ. The content of their respective devices differ visually (though conceptually they may be seen as sharing a reference to bowls of soup, reflecting the respective phrases SOUPED UP and SOUP'D UP). Bearing in mind my findings on the average consumer and the purchasing process, I have come to the conclusion that, even in the case of identical services, and even taking into account the effect of imperfect recollection, the differences between the marks are sufficient to make it unlikely that the consumer will directly confuse the marks, i.e. mistake them for one another. However, I must also consider the possibility of indirect confusion, and in this connection it is helpful to bear in mind the observations of Mr Iain Purvis QC, sitting as the Appointed Person, in *L.A. Sugar Limited v By Back Beat Inc*, Case BL-O/375/10 ("*L.A. Sugar*"), where he noted that:

"Although direct confusion and indirect confusion both involve mistakes on the part of the consumer, it is important to remember that these mistakes are very different in nature. Direct confusion involves no process of reasoning – it is a simple matter of mistaking one mark for another. Indirect confusion, on the other hand, only arises where the consumer has actually recognized that the later mark is different from the earlier mark. It therefore requires a mental process of some kind on the part of the consumer when he or she sees the later mark, which may be conscious or subconscious but, analysed in formal terms, is something along the following lines: "The later mark is different from the earlier mark, but also has something in common with it. Taking account of the common element in the context of the later mark as a whole, I conclude that it is another brand of the owner of the earlier mark" .

17. Instances where one may expect the average consumer to reach such a conclusion tend to fall into one or more of three categories:

(a) where the common element is so strikingly distinctive (either inherently or through use) that the average consumer would assume that no-one else but the brand owner would be using it in a trade mark at all. This may apply even where the other elements of the later mark are quite distinctive in their own right ("26 RED TESCO" would no doubt be such a case).

(b) where the later mark simply adds a non-distinctive element to the earlier mark, of the kind which one would expect to find in a sub-brand or brand extension (terms such as "LITE", "EXPRESS", "WORLDWIDE", "MINI" etc.).

(c) where the earlier mark comprises a number of elements, and a change of one element appears entirely logical and consistent with a brand extension (“FAT FACE” to “BRAT FACE” for example).”

28) I have found that the words SOUPED UP / SOUP'D UP will register with the average consumer either as a play on words or as an unusual and unconventional expression; that the words AND JUICED, do not alter the distinctive character of the words SOUPED UP, simply constituting an additional element; and that JUICED is allusive in the context of provision of food and drink. Moreover, the words SOUPED UP stand out prominently in the contested mark, being placed as the first line of text. I appreciate that in the example given by Mr Purvis in paragraph 17(a) of his decision in *L.A. Sugar Limited v By Back Beat Inc* (quoted at paragraph 27 above) he spoke of marks where “the common element” is “strikingly distinctive”, but his examples were clearly intended to be illustrative in the context of that case, and not to impose rigid rules. Each case must be assessed on its own facts. My assessment must take account of the overall impression created by the marks. I believe that the use of circular devices of apparently the same relative size immediately to the left of the phrase SOUPED UP / SOUP'D UP in lower case, in what are in practice identical, rounded typefaces, taken together with the fact that both marks are presented with their adjacent elements appearing in alternate colours, so as to produce the same overall binary motif, will produce a general impression of commonality too great to be regarded as coincidental by the average consumer. S/he will believe that the marks are used by the same or by economically linked undertakings – that they “come from the same stable”. There will be indirect confusion. **Accordingly, the opposition succeeds.**

Costs

29) SOUP'D-UP LIMITED has been successful and is entitled to a contribution towards its costs. The award reflects the fact that both sides were unrepresented in the proceedings and did not therefore incur the costs of legal representation. I hereby order murraydale ltd to pay SOUP'D-UP LIMITED the sum of £200. This sum is calculated as follows:

<i>Opposition fee</i>	£ 100
<i>Preparing a statement and considering the other side's statement</i>	£ 100

The above sum should be paid within fourteen days of the expiry of the appeal period or within fourteen days of the final determination of this case if any appeal against this decision is unsuccessful.

Dated this 3rd day of August 2015

Martin Boyle
For the Registrar,
The Comptroller-General