

Federal Court



Cour fédérale

**Date: 20250627**

**Dockets: T-1990-24  
T-1942-24**

**Citation: 2025 FC 1114**

**Ottawa, Ontario, June 27, 2025**

**PRESENT: The Honourable Mr. Justice Manson**

**BETWEEN:**

**2718971 ONTARIO INC.**

**Applicant**

**and**

**KINDE COMPANY LTD.**

**Respondent**

**JUDGMENT AND REASONS**

**I. Introduction**

[1] The Applicant, 2718971 Ontario Inc, brings two appeals under section 56 of the *Trademarks Act*, RSC 1985, c T-13 (the “Act”) of two decisions (the “Decisions”) of the Trademarks Opposition Board (the “Board”) dated May 30, 2024 (2024 TMOB 102 and 2024 TMOB 103). The Board dismissed the Applicant’s oppositions of the Respondent’s, Kinde Company Ltd, trademark applications for the KINDE COMPANY Logo (the “KINDE Logo”)

and for the word mark KINDE COMPANY (the “Word Mark”), together the “KINDE Marks”.

The Board dismissed the oppositions based on each of the grounds raised, with the opponent primarily relying on the arguments that that the KINDE Marks were not distinctive and that they are confusing with the Applicant’s registered mark KINDER CULTURE.

[2] In these appeals, the Applicant seeks an order granting the appeals, setting aside the Decisions, and granting the oppositions. The Applicant filed new evidence that it argues would have a material impact upon the Decisions. It also argues that the Board made a number of errors in its distinctiveness and confusion analysis.

[3] For the reasons that follow, I find that the new evidence is not material and probative and does not justify reconsideration of any issues on a *de novo* basis. I further find that the Applicant has not demonstrated any reviewable error in the Decisions. The Decisions are upheld, and the appeals are dismissed.

## II. Background

[4] On May 8, 2018, the Respondent filed Trademark Application No. 1898015 in respect of the word mark KINDE COMPANY and Trademark Application No. 1898017 in respect of the KINDE LOGO, shown below:



[5] The KINDE Marks were applied for in association with the following goods and associated Nice classes:

3 (1) Body care products containing cannabinoids, namely body, hand and facial creams, bath and skin lotions, skin moisturizers and moisturizing lotions, topical creams, gels, salves, sprays, lip balms and ointments, soaps, massage oils

5 (2) Body care products containing cannabinoids, namely personal lubricants

16 (3) Printed publications, namely, newsletters, brochures, magazines, reports and guides in the field of cannabis

25 (4) Athletic apparel; baseball caps; beachwear; caps; casual wear; coveralls; flip-flops; gloves; golf caps; golf shirts; hats; headbands; long-sleeved t-shirts; mittens; novelty hats; sandals; shirts; sweatshirts; toques; t-shirts.

33 (5) Alcoholic beverages namely, vodka, gin and wine.

[6] On March 9, 2021, the Applicant filed two Statements of Opposition, which raised the same grounds of opposition, primarily that the KINDE Marks are non-distinctive in view of the Applicant's KIND and KINDER CULTURE trademarks, and that the KINDE Marks are confusing with the Applicant's registered KINDER CULTURE trademark.

[7] The Applicant's KIND trademarks include the word mark KIND (Application No. 2024508 and Divisional Application No. 2273578) and the KIND design mark (Application No. 2076679), shown below:

**KIND**

[8] The Applicant's KIND trademarks are applied for in association with a variety of goods and services, including:

a. Goods:

- i. Downloadable electronic publications in the nature of magazines; electronic newsletters; electronic newspapers; electronic periodicals;
- ii. Printed publications, namely, newsletters, brochures, magazines, reports and guides in the field of cannabis.

b. Services:

- i. Advertising the goods and services of others via electronic media and specifically the internet;
- ii. providing advertising space in periodicals, newspapers and magazines.

[9] The Applicant's trademark KINDER CULTURE (TMA 1129436) is registered in association with the following apparel-related goods in Nice Class 25:

Athletic apparel; Athletic footwear; Bras; Jackets; Jump suits; Jumpers; Legwarmers; Leotards; Lingerie; Long-sleeved t-shirts; Men's shirts; Men's underwear; Night dresses; Panties; Polo shirts; Ponchos; Sleepwear; Sandals; Shirts; Shoes; Skirts and dresses; Socks and stockings; Swim wear for gentleman and ladies; Ties; T-shirts; Undergarments; Women's Blouses; Women's lingerie; Women's shirts; Women's sportswear; Women's suits; Tank tops; Sweatpants; Sweatshirts; Hats.

[10] On May 19, 2021, the Respondent filed its Counterstatement.

[11] In advance of the hearing, the Applicant filed affidavits of Deborah Lecourt, law clerk at the Applicant's law firm (the "Lecourt Affidavit"), and Josh Nagel, founder, officer and director of the Applicant company (the "Nagel Affidavit"). The Lecourt Affidavit attaches the

Respondent's trademark applications and screenshots of the Applicant's website. The Nagel Affidavit attaches all trademark applications and registrations relevant to these proceedings, articles regarding the Applicant's product awards, over 200 articles regarding "Arts & Culture", "Travel and adventure", "Cannabis", "Food & Drink", and "Health & Wellness" posted on the Applicant's website, printouts of seven issues of the 2020 Edition of the Applicant's online magazine, and printouts of its social media pages. The Nagel Affidavit also provides information about the circulation numbers of the magazine, business plans to launch cannabis products, and business expenditures since October 2019. The Respondent filed the affidavit of Paul Blake Wilson, director and co-owner of the Respondent Company, which attaches trademark and business information, provides information about the KINDE brand, including expansion and investment plans, and exhibits for support. The affiants Mr. Nagel and Mr. Wilson were cross-examined on their affidavits.

[12] Both parties submitted written representations and had counsel attend the oral hearing held on March 5, 2024.

### III. The Decisions

[13] On May 30, 2024, the Board rejected the Applicant's oppositions.

[14] The Board rejected the Applicant's opposition grounds under subsections 38(2)(a), 38(2)(a.1), 38(2)(d), 38(2)(e), 38(2)(f) of the Act, on the basis that the Applicant failed to meet its evidential burden for these grounds and the Applicant's representations did not substantively address these grounds.

[15] The Board also rejected the Applicant's grounds of opposition pursuant to subsections 30(2)(d) and 38(2)(b) of the Act, which are the subject of this appeal.

[16] The Board found the KINDE Marks have at least some inherent distinctiveness in association with the applied-for goods. With respect to the Applicant's trademarks, the Board noted that there was no evidence of use or reputation in Canada of the KINDER CULTURE trademark. Although the evidence showed the Applicant's KIND trademarks have been known to some extent in Canada since 2020, it was insufficient to negate the inherent distinctiveness of the KINDE Marks (*Bojangles' International LLC v Bojangles Café Ltd*, 2006 FC 657 [Bojangles] at paras 33 and 34; and *Ontario Dental Assistants Association v Canadian Dental Association*, 2013 FC 266 at para 42, aff'd 2013 FCA 279).

[17] Applying the confusion test under section 6(5) of the Act, the Board concluded that the Respondent had met its legal burden with respect to the alleged likelihood of confusion between the parties' trademarks. There was no reasonable likelihood of confusion between the KINDE Mark and the Applicant's KINDER CULTURE trademark as of the date of the Decisions based on the low degree of resemblance between the Respondent's KINDE Marks and the Applicant's KIND trademarks, and notwithstanding some overlap in the nature of the parties' apparel goods. With respect to the KINDE Logo, the Board also found the inherent distinctiveness of the KINDE Logo favoured the Respondent and was factored into its confusion analysis.

#### IV. Issues

[18] The issues raised on appeal are:

- A. What is the standard of review?
- B. Would the new evidence filed in this appeal have materially affected the Decision?
- C. Is there any reviewable error in the Decision?

V. Analysis

A. *Standard of Review*

[19] Subsection 56(5) of the Act permits the parties in an appeal to adduce new evidence before this Court. If no new material evidence is adduced, the Court reviews the Board's decisions according to the appellate standards of review set out in *Housen v Nikolaisen*, 2002 SCC 33 (*Miller Thomson LLP v Hilton Worldwide Holding LLP*, 2020 FCA 134 [*Hilton FCA*] at para 48; *Clorox Company of Canada, Ltd v Chloretec SEC*, 2020 FCA 76 [*Clorox*] at paras 22-23). If evidence is adduced which would have materially affected the Board's decision, the Court undertakes a *de novo* review of issues that relate to such evidence (*Hilton FCA* at para 47; *Clorox* at para 21).

[20] The appellate standards of review set out in *Housen v Nikolaisen*, 2002 SCC 33 apply in this case, as I do not find the new evidence would have materially affected the Board's Decisions for the reasons discussed below.

B. *The Applicant's New Evidence on Appeal*

[21] New evidence may be material if the evidence is “sufficiently substantial and significant” and of “probative value” (*Clorox* at para 21). New evidence may be material if it fills gaps or remedies a deficiency identified by the Board (*IPack BV v McInnes Cooper*, 2023 FC 243 at para 9; *Shaoguan Risen Trading Corporation Ltd v Dong Phuong Group Partnership*, 2023 FC 748 at para 18). If new evidence merely supplements or confirms the Board’s findings, then it is not considered material (*Seara Alimentos Ltda v Amira Enterprises Inc*, 2019 FCA 63 [*Seara*] at para 24).

[22] On appeal, the Applicant filed new evidence (the “Second Lecourt Affidavit”) regarding the circulation of various magazines in Canada to address the Board’s finding that there was no evidence of substantial, significant or sufficient reputation of the KIND marks in Canada. The affidavit attaches screenshots taken from Wikipedia.com, including the Wikipedia entry “List of magazines by circulation”, which provides a list of 31 Canadian magazines sorted by their circulation totals “as of the first half of 2012, according to data from the Alliance for Audited Media (then the Audit Bureau of Circulations)”, and screenshots of the Wikipedia pages of each of the first 20 Canadian magazines listed, which provide an indication of circulation numbers of those magazines. The Applicant asserts that this evidence is sufficiently substantial and significant and fills gaps identified in the Decisions, such that the entirety of the Decisions must be reviewed *de novo*.



[23] The Respondent disagrees that this new evidence is material to the Decision. The Respondent asserts that this evidence is hearsay and should not be admitted, as the evidence is not presented through a qualified source; the screen captures themselves acknowledge the data was taken from a different source from Wikipedia.com, and some of the data appears only to be accurate as of 2012. Although the individual Wikipedia pages for various magazines includes an indication of circulation numbers for the respective magazine, there is no evidence as to how this data was calculated, from where this data was taken, or anything to verify the accuracy of this data.

[24] I am not persuaded that the Second Lecourt Affidavit would have had a material effect on the Board's analysis, including with respect to the reputation of the KIND trademarks in Canada. The evidence of the circulation of the Applicant's magazine was already before the Board, and I am not persuaded that the "context" provided by these Wikipedia pages adds any additional value that could materially impact the Decisions (*Seara* at para 25). As the Respondent points out, this evidence is hearsay. Additionally, because there is no evidence of how many Canadian consumers actually received copies of the Applicant's magazine, it is inaccurate to compare the circulation numbers of these other magazines to the printed copies of the Applicant's magazines given to retailers.

C. *No Reviewable Error in The Decisions*

[25] On appeal, the Applicant asserts that the Board:

1. Erred in law, by misapplying the *Bojangles* test in requiring the Applicant to adduce evidence of negation;

2. Made a palpable and overriding error in finding that the KINDE Marks have “at least some inherent distinctiveness”; and
3. Erred in law, by not properly assessing the degree of resemblance between the Applicant’s KINDER CULTURE trademark and the KINDE Marks, as the Board did not identify the striking aspects of the marks.

[26] The Respondent agrees with the Applicant’s characterization of the issues and the applicable standard of review as being correctness for questions of law (issues 1 and 3) and palpable and overriding error for questions of fact or mixed fact and law (issue 2). At the hearing, the Applicant characterized issue 2, the Board’s assessment of inherent distinctiveness, as an error of law, but did not identify any extricable question of law, and I do not find one exists. Additionally, notwithstanding the Respondent’s agreement on issue 3, I find it to be a mixed question of fact and law.

[27] For clarity, and to address arguments raised at the hearing, I am satisfied that the Registrar dealt with each of these three issues in the Decisions, and that this Court has jurisdiction to deal with these issues under section 56 of the Act. All issues on appeal are limited to the Decisions below.

(1) The *Bojangles* Test

[28] As acknowledged by the Applicant, a mark must have a sufficient reputation in Canada to negate the distinctiveness of another mark (*Bojangles* at paras 33-34). The evidential burden lies on the party claiming that the reputation of its mark prevents the other party’s mark from being

distinctive (*Bojangles* at para 33). It is only once this initial burden has been met that the burden would shift back to the Respondent to show its mark is registrable (i.e. that there is no confusion) (*1648074 Ontario Inc v Akbar Brothers (pvt) Ltd*, 2019 FC 1305 [*Akbar*] at paras 10-12).

[29] The Applicant asserts that the Board erred in law by requiring evidence of negation to prove non-distinctiveness and by placing too high of an evidentiary burden on the Applicant (referring to *Christian Dior, SA v Dion Neckwear Ltd (CA)*, 2002 FCA 29 at para 10). I note that the Applicant's arguments appear to be based on one line in the Decisions, where the Board stated, "there is simply no evidence of negation".

[30] The Applicant argues that its evidence demonstrates that it has a substantial, significant and/or sufficient reputation in the cannabis industry. The Applicant refers to evidence demonstrating that before March 2021, it spent approximately \$990,000 CAD on its business under the KIND trademarks, it is the owner of the website kindmagazine.ca where it publishes articles and advertisements, it operates an online clothing store at kindmagazine.entripyshirts.com, it has published several print magazines that feature the KIND trademark on the front page and were distributed at a large number of cannabis retailers with circulations ranging from 50,000 to 131,000 copies, and it operates several social media accounts (including LinkedIn, Instagram and Facebook).

[31] The Respondent refers to paragraph 33 of *Bojangles*, emphasizing that the Applicant bears the burden of proving that its trademarks have a sufficient reputation to negate the inherent distinctiveness of the Respondent's KINDE Marks. It states that while the Court in *Bojangles*

may not have specifically stated that “evidence of negation” is required, it is clear that in order for the Applicant to prove that its reputation is sufficient to negate distinctiveness of the Respondent’s Mark, some indication of the effect (i.e. the negation) of the Applicant’s reputation in the KIND Marks on the Respondent’s KINDE Marks must be present.

[32] The Board applied the correct legal test as outlined in *Bojangles* and required the Applicant to demonstrate that its marks have a sufficient reputation so as to negate the inherent distinctiveness of the KINDE Marks. I am not persuaded that the Board’s statement, “[i]n this respect, noting in part that the application is based on proposed use, there is simply no evidence of negation” was requiring evidence of negation or placing a “still in doubt” standard or too high a burden on the Applicant. Rather, the Board was acknowledging that the KINDE Marks would not have been able to acquire distinctiveness, since the application was based on proposed use, which precludes a comparison of the reputation of the marks, and then re-iterating its finding that the Applicant’s evidence does not demonstrate that its KIND trademarks have a sufficient reputation in Canada to negate the inherent distinctiveness of the KINDE Marks.

[33] As stated by the Respondent at the hearing, establishing use of the mark is one thing, but negating the distinctiveness of another mark is something else (*Akbar* at para 39). Evidence of distribution of goods with the trademarks to a distributor and expenditure on the business is insufficient if it does not provide any evidence of how well the trademark is known (*Akbar* at para 53). I agree.

[34] The Applicant's evidence does not demonstrate that the KIND trademarks have become well known or known to any significant degree in Canada. The evidence before the Board demonstrated that the Applicant's registered KINDER CULTURE trademark is used exclusively with apparel goods, with sales revenue between \$200 and \$1000; minimal use at best. The Applicant's KIND Marks are used in association with a free magazine distributed primarily in print format to cannabis retailers, who then purportedly distribute the magazine to customers who purchase another product, as well as on the Applicant's website. There is no evidence as to what the cannabis retailers actually did with the magazine, and how many Canadian customers viewed the magazine in stores or visited the Applicant's website. No reliable evidence of reputation has been provided by the Applicant.

[35] The question of distinctiveness is primarily one of fact subject to the palpable and overriding error standard of review (*Sadhu Singh Hamdard Trust v Navsun Holdings Ltd*, 2019 FCA 10 at para 14). The Applicant has not demonstrated a reviewable error in the Board's distinctiveness analysis.

(2) Inherent Distinctiveness

[36] The Board found that the KINDE Marks had "at least some inherent distinctiveness in association with the applied-for goods" and that the KINDE Logo had a greater degree of inherent distinctiveness because of the design elements. The Board also found that the KINDE Marks and the Applicant's trademarks had a similar degree of inherent distinctiveness "in that they both lack any clear meaning in association with apparel goods."

[37] The Applicant submits that the Board made a palpable and overriding error in finding that the KINDE Marks have inherent distinctiveness, as KINDE was not found to be a coined term and it very closely resembles two English words (*i.e.*, “kind” and “kinder”). The Applicant submits that the Board’s Decisions with respect to the distinctiveness ground should be reversed and the Applicant’s opposition to the KINDE Marks should be granted. In the alternative, the Applicant requests this Court delete “printed publication, namely newsletters, brochures, magazines, reports, and guides in the field of cannabis” from the KINDE Marks’ goods it is listed in association with.

[38] The Respondent asserts that the distinctive element of the KINDE Marks is the original term “KINDE”. It states that this invented term is not an ordinary English word, but rather combines two ordinary English words to convey multiple meanings to the average consumer: (1) the mark suggests the idea of high-quality, or highly potent cannabis products (“kine”); (2) the mark also suggests the idea of kindness (“kind”), tying into the brand identity the Respondent seeks to establish in association with the mark and its goods. The Respondent submits that due to the dual meaning of the KINDE Marks, it has no clear meaning in association with any of its goods, and therefore possesses some degree of inherent distinctiveness.

[39] The Applicant has failed to show a palpable and overriding error. The Board was entitled to find the KINDE Marks had some inherent distinctiveness, even if the Board did not make a finding that it was a coined word, as it is not clearly descriptive, descriptive, or suggestive of the Applicant’s goods (see e.g., *Vachon Bakery Inc v Racioppo*, 2021 FC 308 at para 66 and *Black & Decker Corporation v Piranha Abrasives Inc*, 2015 FC 185 at para 85). In my view, the Board

underplayed the design elements and the unique spelling of the word “kinde” in its distinctiveness analysis.

(3) The Confusion Analysis

[40] As set out by the Board:

[64] The test to be applied is a matter of first impression in the mind of a casual consumer “somewhat in a hurry” who sees the Mark in association with the applied-for goods at a time when they have no more than an imperfect recollection of the Opponent’s trademark and does not pause to give the matter any detailed consideration or scrutiny [see *Veuve Clicquot Ponsardin v Boutiques Cliquot Ltée*, 2006 SCC 23 at para 20].

[65] In making such an assessment, all the relevant surrounding circumstances must be taken into consideration, including those listed in section 6(5) of the Act: the inherent distinctiveness of the trademarks and the extent to which they have become known; the length of time the trademarks have been in use; the nature of the goods, services or business; the nature of the trade; and the degree of resemblance between the trademarks in appearance, or sound or in the ideas suggested by them.

[66] The criteria or factors in section 6(5) of the Act are not exhaustive and different weight will be given to each one in a context-specific assessment [*Mattel, Inc v 3894207 Canada Inc*, 2006 SCC 22 at para 54]. In *Masterpiece Inc v Alavida Lifestyles Inc*, 2011 SCC 27, the Supreme Court of Canada stated that section 6(5)(e), the resemblance between the trademarks, will often have the greatest effect on the confusion analysis [at para 49] and that, while the first word in the trademark may be the most important in some cases, the preferable approach is to consider whether there is an aspect of the trademark that is particularly “striking or unique” [at para 64].

[41] The Applicant asserts that the Board “largely rejected the Applicant’s ground of opposition pursuant to subsection 12(1)(d) of the Act based on its finding that ‘the differences between the [Opposed Mark and the Applicant’s KINDER CULTURE registration] are greater

than their similarities.” It argues that the Board erred by not identifying whether any features of the KINDER CULTURE trademark were striking or unique, “did not give any heed to the fact that these two trademarks have almost identical first words”, and should have found the inclusion of a cannabis leaf in the KINDE Logo to be descriptive, not distinctive. The Applicant also argues that given the similarities and overlap in Class 25 goods between the marks, the Board should have found that the subsection 6(5)(e) factor favours the Applicant.

[42] The Respondent argues that the Board did not err with respect to the degree of resemblance between the KINDER CULTURE trademark and the Kinde Marks, as the Board simply disagreed with the Applicant’s submissions. The Respondent asserts that the Board appears to agree with it that the striking portion of the Applicant’s KINDER CULTURE trademark is not “KINDER” on its own, but the full KINDER CULTURE, given the combination of the English word “CULTURE” with the ambiguous term “KINDER”.

[43] At the hearing, the Applicant referred to the recent decision of *T Rowe Price Group Inc v Glidepath Technologies Inc.*, 2025 FC 179 [*T Rowe*] at paragraphs 22-23, to support its argument that the Board erred in law. In *T Rowe*, the Court found the Board erred in law by dissecting the trademarks into components and conducting a side-by-side comparison of those components contrary to the instructions in *Masterpiece* (*T Rowe* at para 23). I agree with the Court’s decision that a failure to apply the *Masterpiece* approach may constitute an error of law, but I disagree with the Applicant that the Board failed to do so here. While the Applicant asserts that the Board did not identify any aspect of the mark as striking or unique, it may do so, but it is not required (*T Rowe* at para 18; *McDowell v A Drip of Honey*, 2024 FC 453 at para 37).



[44] Accordingly, the applicable standard of review is palpable and overriding error. However, even if a correctness standard was applied, given a purposive read, the Board's analysis was sufficient for the reasons explained below.

[45] The Board considered and rejected the Applicant's arguments regarding the degree of resemblance and its assertion that the striking portion of the Applicant's Mark is KINDER and the striking portion of the Respondent's Mark is KINDE. At the hearing, counsel for the Applicant again attempted to ask the Court to do the same by focusing on the word "kinde" in the KINDE Logo as it was bold and larger than the word "company", but to ignore the other design aspects including the leaf and the fact that the "i" in "kinde" has a diaeresis. The Board properly rejected the Applicant's approach as improperly dissecting the trademarks, and then proceeded to consider the marks in their entirety (*Masterpiece* at para 64).

[46] The Board considered the degree in similarity in sound, appearance, and ideas suggested by the two marks as required under subsection 6(5)(e) of the Act. The Board found that even if the first word of each trademark was pronounced as "kind", the second word "company" would be pronounced and constituted "sufficient visual and phonetic differences that reduce their resemblance overall". With respect to the ideas suggested, the Board said the following:

[W]hile "company culture" is an idea and it could be used to connect the dots between a "kinder culture" and a "kind company", the idea of a benevolent or "kind company culture" is not actually present in either trademark. To the extent it is even necessary to consider the idea(s) suggested beyond the words themselves in a word mark, although both trademarks are arguably rooted in the word "kind", the idea of a "kind company" and a "kinder culture" are nonetheless different ideas. Furthermore, whatever idea may be suggested by the leaf design in the Mark is not present in the Opponent's trademark.

[47] The Board made no palpable and overriding error in this analysis.

[48] I also disagree with the Applicant that the Board did not “give any heed to the fact that these two trademarks have almost identical first words”. The Board stated “[a]lthough the first portion of both marks is “kind” or even “kinde”, there are sufficient visual and phonetic differences that reduce their resemblance overall”, adding with respect to the KINDE Logo, “in particular considering the appearance of the design elements in the Mark.” The Board’s analysis is consistent with the jurisprudence, which has held that in cases where marks include little or no inherent distinctiveness, even small differences between two marks can reduce the degree of resemblance between them in an important way (*Kellogg Salada Canada Inc v Maximum Nutrition Ltd*, 1992 CanLII 14792 (FCA) at paras 14–15).

[49] Lastly, I do not find the narrow overlap of Nice Class 25 goods is particularly relevant to nor does it affect the degree of resemblance analysis.

## VI. Conclusion

[50] The Applicant’s new evidence is not material and probative such as to mandate reconsideration of any issues on a *de novo* basis.

[51] The Applicant has failed to demonstrate any reviewable error in the Decisions. The appeals are dismissed.

VII. Costs

[52] After the hearing, parties advised that they agreed on a cost award to the successful party in a lump sum amount of \$6500, inclusive of taxes and disbursements. Since the Respondent was the successful party on this appeal, costs are awarded to the Respondent in accordance with this agreement.

**JUDGMENT in T-1990-24 and T-1942-24**

**THIS COURT'S JUDGMENT is that:**

1. The appeals are dismissed.
2. Costs to the Respondent in the amount of \$6500, inclusive of taxes and disbursements.

**"Michael D. Manson"**

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Judge

**FEDERAL COURT**  
**SOLICITORS OF RECORD**

**DOCKETS:** T-1990-24 AND T-1942-24

**STYLE OF CAUSE:** 2718971 ONTARIO INC. v KINDE COMPANY LTD.

**PLACE OF HEARING:** TORONTO, ONTARIO

**DATE OF HEARING:** JUNE 10, 2025

**JUDGMENT AND REASONS:** MANSON J.

**DATED:** JUNE 27, 2025

**APPEARANCES:**

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John Simpson	FOR THE RESPONDENT

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