

1 Ian A. Stewart (State Bar No. 250689)  
 Ian.Stewart@wilsonelser.com  
 2 Diana M. Estrada (State Bar No. 212702)  
 Diana.Estrada@wilsonelser.com  
 3 **WILSON, ELSER, MOSKOWITZ,**  
 4 **EDELMAN & DICKER LLP**  
 5 555 South Flower Street, Suite 2900  
 Los Angeles, California 90071-2407  
 6 Telephone:(213) 443-5100  
 7 Facsimile: (213) 443-5101

8 **Attorneys for Plaintiff,**  
 9 **PRINCIPAL FINANCIAL SERVICES, INC.**

10 **IN THE UNITED STATES DISTRICT COURT**  
 11 **FOR THE CENTRAL DISTRICT OF CALIFORNIA**

13 PRINCIPAL FINANCIAL 14 SERVICES, INC., an Iowa Corporation,  15 16 Plaintiff, v. 17 18 PRINCIPAL TAX GROUP, INC., a Delaware Corporation,  19 20 Defendant. 21	}	Case No.: CV13-2384-CAS(PJWx) The Honorable Christina A. Snyder  <b>[PROPOSED] CONSENT          JUDGMENT</b>
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22 This action having been commenced by Plaintiff, PRINCIPAL FINANCIAL  
 23 SERVICES, INC. (hereinafter "Plaintiff") against Defendant, PRINCIPAL TAX  
 24 GROUP, INC. ("Defendant"), and the parties having agreed to settle this matter  
 25 and to terminate this action by a Final Judgment and Permanent Injunction by  
 26 Consent, and the Court being duly advised, the Court finds as follows:

27 ///  
 28 ///

1 **FINDINGS OF FACT AND CONCLUSIONS OF LAW**

2 1. This is an action for trademark infringement, unfair competition and  
3 trademark dilution under the laws of the United States, Title 15, United States  
4 Code, and under the laws of the State of California. This Court has jurisdiction  
5 over the subject matter of the Complaint in this action based on 28 U.S.C. §§ 1332,  
6 1367 and 1338 and 15 U.S.C. § 1121. This Court has personal jurisdiction over the  
7 Defendant. Venue is proper within this judicial district.

8 2. Plaintiff is a corporation duly organized and existing under the laws of  
9 the State of Iowa with its principal place of business at 711 High Street, Des  
10 Moines, Iowa 50392, and Plaintiff is the owner of the famous family of  
11 PRINCIPAL and PRINCIPAL formative trademarks (“PRINCIPAL Family of  
12 Marks”). Plaintiff, through its various member companies and licensees, uses the  
13 PRINCIPAL Family of Marks throughout the world in connection with a variety of  
14 services including, but not limited to, tax consultation, financial, banking,  
15 insurance, investment, investment management, investment advisory, estate  
16 planning, underwriting, lending, mutual funds, real estate, retirement, employee  
17 benefits, global asset management, and healthcare related services.

18 3. Defendant is an entity organized and existing under the laws of the  
19 State of Delaware, located at 12304 Santa Monica Blvd., Ste. 350, Los Angeles,  
20 California 90025, and offering tax-related services in interstate commerce under  
21 the trade name and service mark PRINCIPAL TAX GROUP, INC. (hereinafter the  
22 “PRINCIPAL TAX GROUP Mark”). Defendant is conducting business within the  
23 State of California and in interstate commerce.

24 4. Defendant acknowledges that Plaintiff, via its affiliates, licensees or  
25 predecessors-in-interest, has used one or more of the marks making up its famous  
26 PRINCIPAL Family of Marks since at least as early as 1960 in connection with  
27 financial analysis and consulting, management of securities and securities  
28 brokerage services.

1           5.     Defendant acknowledges that Plaintiff and/or its affiliates, licensees,  
2 or predecessors-in-interest have used one or more of the marks making up the  
3 PRINCIPAL Family of Marks since at least as early as 1985 in interstate  
4 commerce in connection with, *inter alia*, tax related services.

5           6.     Defendant acknowledges that Plaintiff is the owner of all common law  
6 rights in the PRINCIPAL Family of Marks.

7           7.     Any unauthorized advertising, promotion, distribution or sale of tax  
8 consultation, financial, banking, insurance, investment, investment management,  
9 investment advisory, estate planning, underwriting, lending, mutual funds, real  
10 estate, retirement, employee benefits, global asset management, and/or healthcare  
11 related services by Defendant utilizing a trademark or trade name incorporating  
12 PRINCIPAL and/or PRINCIPLE is likely to confuse, mislead or deceive the public  
13 into believing that such goods or services originate from or are sponsored or  
14 authorized by Plaintiff and constitutes trademark infringement, unfair competition  
15 and trademark dilution in violation of Federal law and the laws of the State of  
16 California.

17           8.     The parties have agreed to the entry of this Order as a part of a  
18 Settlement and each party has read this Order and agrees to be fully bound by its  
19 terms.

20           **IT IS HEREBY ORDERED:**

21           A.     Defendant PRINCIPAL TAX GROUP, INC., as well as any of its  
22 owners, officers, agents, servants, employees, successors and assigns and all other  
23 persons in active concert or participation with it, is hereby immediately and  
24 permanently enjoined and restrained from:

- 25           1.     using any PRINCIPAL and/or PRINCIPLE formative  
26                    trademark, trade name and/or domain name in connection with  
27                    any tax consultation, financial, banking, insurance, investment,  
28                    investment management, investment advisory, estate planning,

1 underwriting, lending, mutual funds, real estate, retirement,  
2 employee benefits, global asset management, and/or healthcare  
3 related services, including but not limited to any use on any  
4 signage, electronic materials, branding materials, domain  
5 names, web sites, social media and other printed or promotional  
6 materials relating to such services;

7 2. making any false and/or misleading statements in the  
8 advertising, promotion and offering for sale of tax consultation,  
9 financial, banking, insurance, investment, investment  
10 management, investment advisory, estate planning,  
11 underwriting, lending, mutual funds, real estate, retirement,  
12 employee benefits, global asset management, and/or healthcare  
13 related services that would be likely to confuse, mislead and/or  
14 deceive customers and/or potential customers into believing  
15 that such services originate from Plaintiff; and

16 3. assisting, aiding and/or abetting any other person and/or  
17 business entity in engaging in and/or performing any of the  
18 activities enjoined herein.

19 B. Defendant is further ordered to take the following steps by July 30,  
20 2013:

21 1. Cease using the trade name and service mark PRINCIPAL  
22 TAX GROUP, INC., and any PRINCIPAL and/or PRINCIPLE  
23 formative trademark, trade name, or domain name in  
24 connection with its business operations and tax-related services,  
25 including but not limited to use on signage, electronic materials,  
26 branding materials, domain names, web sites, social media and  
27 other printed or promotional materials relating to such services.

28 2. Notwithstanding the terms herein, submit and/or file all

1 necessary documentation to effectuate a change of name,  
2 pursuant to Section 1 herein, with any and all licensing bodies  
3 and other such governmental and/or regulatory agencies. The  
4 new name(s) shall not incorporate, contain or resemble in any  
5 confusingly similar fashion any of the PRINCIPAL Family of  
6 Marks set forth in the Complaint and/or the terms PRINCIPAL  
7 or PRINCIPLE.

8 D. Principal Tax Group agrees and is hereby ordered to expressly  
9 abandon trademark application Serial No. 85/569,108 upon execution of this  
10 Agreement.

11 E. Defendant is further ordered to provide written notice within thirty  
12 (30) days to all telephone directories, trade directories and any other business or  
13 promotional directories or journals Defendant has used or appeared in, informing  
14 such publication of its new name(s) and requesting that such publication change  
15 Defendant's listing(s) in the next printing.

16 F. Defendant is further ordered to file with this Court and serve upon  
17 counsel for Plaintiff on or before July 30, 2013 a report in writing, under oath,  
18 outlining in detail all steps taken in an effort to comply with this FINAL  
19 JUDGMENT AND PERMANENT INJUNCTION BY CONSENT.

20 **IT IS FURTHER ORDERED:**

21 If there are any violations of this Judgment, Plaintiff may or seek full  
22 damages and profits, trebled as prescribed by Section 35(a) of the Lanham Act, 15  
23 U.S.C. § 1117(a), as well as its costs and attorneys' fees and any such other and  
24 further relief to which it may be entitled. The jurisdiction of this Court is retained  
25 for the purpose of making any other orders necessary or proper to construe, enforce  
26 or implement the terms of this Judgment and to punish or award damages or  
27 violations thereof.

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1 The parties have consented to the entry of this Judgment without further  
2 notice and hereby waive any right to appeal.

3 **PRINCIPAL FINANCIAL SERVICES, INC.**

4 Date: July 3, 2013

5 WILSON, ELSER, OSKOWITZ,  
6 EDELMAN & DICKER LLP

7 By: /s/Ian A. Stewart

8 Ian A. Stewart

9 Diana M. Estrada

10 Attorneys for Plaintiff,

11 PRINCIPAL FINANCIAL SERVICES, INC.

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14 **IT IS SO ORDERED.**

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17 Dated: July 8, 2013



18 \_\_\_\_\_  
Christina A. Snyder

19 United States District Judge  
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