

Appendix D

Foreign Entity Appendix

This table lists common abbreviations for entity designations used by various foreign countries to identify legal commercial entities. The appendix also includes a description of the foreign designation and, in some cases, the equivalent United States entity. See [TMEP §803.03\(i\)](#) for further information.

Note re Canada: Canadian entities may be organized under either national or provincial laws. Therefore, if the applicant is organized under the laws of a Canadian province, entity designations such as "corporation of Ontario," "corporation of Quebec," "company of British Columbia," etc. are acceptable. *Id.*

Abbr.	Country	Description
A. en P.	Mexico	<i>Asociación en Participación</i> . Joint venture.
AB	Sweden	<i>Aktiebolag</i> . Joint Stock Company, equivalent to a corporation.
A.C.	Mexico	<i>Asociación Civil</i> . Civil Association of a non-commercial nature.
ACE	Portugal	<i>Agrupamento Complementar de Empresas</i> . Association of businesses.
AD	Bulgaria	<i>Aksionerno Druzhestvo</i> . Limited Liability Company.
AE	Greece	<i>Anonymos Etairia</i> . Joint Stock Company, equivalent to a corporation.
AG	Austria	<i>Aktiengesellschaft</i> . Joint Stock Company, equivalent to a corporation.
AG	Germany	<i>Aktiengesellschaft</i> . Joint Stock Company, equivalent to a corporation.
AG	Switzerland	<i>Aktiengesellschaft</i> . Joint Stock Company, equivalent to a corporation.
AL	Norway	<i>Andelslag</i> . Cooperative society.
AmbA	Denmark	<i>Andelsselskab</i> . Limited Liability Cooperative.
ANS	Norway	<i>Ansvarlig selskap</i> . Trading partnership.
Anstalt	Liechtenstein	<i>Anstalt</i> . Establishment having attributes of a trust and a corporation.
Apb	Sweden	<i>Publikt Aktiebolag</i> . Public Stock Corporation.
ApS	Denmark	<i>Anpartsselskab</i> . Private Limited Company.
ApS & Co. K/S	Denmark	Similar to a general partnership, but the entity with unlimited liability is a company (ApS) instead of an individual.
AS	Norway	<i>Aksjeselskap</i> . Stock Company, equivalent to a corporation.
A/S	Denmark	<i>Aktieselskab</i> . Public limited company.

TRADEMARK MANUAL OF EXAMINING PROCEDURE

Abbr.	Country	Description
A.S.	Czech Republic	<i>Akciova Spolecnost</i> . Joint Stock Company, equivalent to a corporation.
A.S.	Estonia	<i>Aktsiaselts</i> . Joint Stock Company, equivalent to a corporation.
A.S.	Slovakia	<i>Akciova Spolecnost</i> . Joint Stock Company, equivalent to a corporation.
A.S.	Turkey	<i>Anonim Sirketi</i> . Joint Stock Company, equivalent to a corporation.
ASA	Norway	<i>Allmennaksjeselskap</i> . Public stock corporation.
Association/ Associazione	Switzerland/France/Italy	<i>Association</i> .
AVV	Aruba	<i>Aruba Vrijgestelde Vennootschap</i> . Aruba Exempt Company.
BM or B.M.	Israel	<i>Be'eravon Mugbal</i> . Limited Company.
BK or CC	South Africa	<i>Beslote Korporasie</i> . Close Corporation.
Bt	Hungary	<i>Betiti társaság</i> . Limited Liability Partnership.
B.V.	Belgium	<i>Besloten Vennootschap</i> . Limited Liability Company.
B.V.	Netherlands	<i>Besloten Vennootschap</i> . Limited Liability Company.
B.V.	Netherlands Antilles	<i>Besloten Vennootschap</i> . Limited Liability Company.
BVBA	Belgium	<i>Besloten Vennootschap met Beperkte Aansprakelijkheid</i> . Flemish language equivalent of the SPRL -- means that the company is a private limited company.
CA	Ecuador	<i>Compania Anonima</i> . Public Limited Company.
c.c.c.	Wales	<i>Cwmni Cyfyngedig Cyhoeddus</i> . Public Limited Company, Welsh language equivalent to PLC.
Co.	Commonwealth countries	<i>Company</i> . Acceptable to identify entities that are equivalent or analogous to United States corporations or associations.
C.V.	Netherlands	<i>Commanditaire Vennootschap</i> . Limited Partnership.
CVA	Belgium	<i>Commanditaire Vennootschap op Aandelen</i> . Limited partnership, with shares. Flemish language equivalent to the French language SCA.
CVoA	Netherlands	<i>Commanditaire Vennootschap op Andelen</i> . Limited Partnership, with shares.
Cyf.	Wales	<i>Cyfyngedig</i> . Private Limited Company, Welsh language equivalent to Ltd.
DA	Norway	<i>Selskap med delt ansar</i> . Limited Partnership.
d.d.	Croatia	<i>Dionicko Drustvo</i> . Joint stock company.
d.d.	Slovenia	<i>Delniska Druzba</i> . Stock company

TRADEMARK MANUAL OF EXAMINING PROCEDURE

Abbr.	Country	Description
DI	Italy/Switzerland	<i>Ditta individuale</i> . Sole Proprietorship.
d.n.o.	Slovenia	<i>Druzba z neomejeno odgovornostjo</i> . Partnership, all partners have unlimited liability.
d.o.o.	Croatia	<i>Drustvo s Ogranicenom Odgovornoscu</i> . Limited Liability Company.
d.o.o.	Slovenia	<i>Druzba z Omejeno Odgovornostjo</i> . Limited Liability Company.
EE	Greece	<i>Eterorrythmos</i> . Limited liability partnership.
EEG	Austria	<i>Eingetragene Erwerbsgesellschaft</i> . Professional Partnership.
EIRL	Peru	<i>Empresa Individual de Responsabilidad Limitada</i> . Personal business with limited liability.
EG	Switzerland	<i>Einfache Gesellschaft</i> . Simple Partnership.
ELP	Bahamas	<i>Exempted Limited Partnership</i> . Has one or more limited partners, and one general partner, which must be a resident of the Bahamas or a company incorporated in the Bahamas.
EOOD	Bulgaria	<i>Ednolichno Druzhestvo s Ogranichena Otgovornost</i> . Limited liability company.
EPE	Greece	<i>Etairia periorismenis efthinis</i> . Limited liability company.
EURL	France	<i>Entreprise Unipersonnelle à Responsabilité Limitée</i> . Incorporated sole proprietorship with limited liability.
e.V.	Germany	<i>Eingetragener Verein</i> . Non-profit society/association.
Einzelfirma	Germany/Switzerland	<i>Einzelfirma</i> . Sole Proprietorship.
Fondation/ Fondazione	Switzerland/France/Italy	<i>Foundation</i> . Foundation having some attributes of a corporation.
GbR	Germany	<i>Gesellschaft burgerlichen Rechts</i> . Partnership without a legal name.
GCV	Belgium	<i>Gewone Commanditaire Vennootschap</i> . Limited Partnership. Flemish language equivalent to the French language SCS.
G.K.	Japan	<i>Godo kaisha</i> or <i>Godokaisha</i> . A variant of the American limited liability company.
Gen	Switzerland	<i>Genossenschaft</i> . Cooperative Society.
GesBR	Austria	<i>Bürgerlich rechtliche Erwerbsgesellschaft</i> . Joint venture.
GesmbH	Austria	<i>Gesellschaft mit beschränkter Haftung</i> . Limited Liability Company. This abbreviation is only used in Austria (not Germany or Switzerland).
GIE	France	<i>Groupement d'intérêt économique</i> . Economic Grouping of Interest. Two or more persons or

TRADEMARK MANUAL OF EXAMINING PROCEDURE

Abbr.	Country	Description
		entities form an alliance with the goal of facilitating or developing economic activity of the members.
GmbH & Co. KG	Germany	Limited partnership in which, typically, the sole general partner is a limited liability company.
GmbH	Austria	<i>Gesellschaft mit beschränkter Haftung</i> . Limited Liability Company.
GmbH	Germany	<i>Gesellschaft mit beschränkter Haftung</i> . Limited Liability Company.
GmbH	Switzerland	<i>Gesellschaft mit beschränkter Haftung</i> . Limited Liability Company.
GMK	Japan	<i>Gomei Kaisha</i> . Similar to an American general partnership.
GSK	Japan	<i>Goshi Kaisha</i> or <i>Goshikaisha</i> . Similar to an American limited partnership.
HB	Sweden	<i>Handelsbolag</i> . Trading Partnership.
hf	Iceland	<i>Hlutafelag</i> . Limited liability company.
I/S	Denmark	<i>Interessentskab</i> . General partnership.
JSC	China (except Macau and Hong Kong)	Joint stock company or company limited by shares.
j.t.d.	Croatia	<i>Javno Trgovacko Društvo</i> . Unlimited liability company.
KA/S	Denmark	<i>Kommanditaktieselskab</i> . Limited partnership with share capital.
Kb	Sweden	<i>Kommanditbolag</i> . Limited partnership.
KD	Bulgaria	<i>Komanditno Drushestvo</i> . Partnership.
k.d.	Croatia	<i>Komanditno Društvo</i> . Limited Partnership.
k.d.	Slovenia	<i>Komanditna Družba</i> . Limited Partnership
KDA	Bulgaria	<i>Komanditno drushestvo s akzii</i> . Partnership with shares.
k.d.d.	Slovenia	<i>Komanditna delniska družba</i> . Limited Partnership with shares.
KEG	Austria	<i>Kommanditerwerbsgesellschaft</i> . Limited Registered Partnership.
Kft	Hungary	<i>Korlátolt Felelősség Társaság</i> . Limited liability company.
KG	Austria	<i>Kommanditgesellschaft</i> . A limited partnership under a legal name whose entity survives even though the partners might change.
KG	Germany	<i>Kommanditgesellschaft</i> . A limited partnership under a legal name whose entity survives even though the partners might change.
KG	Switzerland	<i>Kommanditgesellschaft</i> . A limited partnership under a legal name whose entity survives even though the partners might change.

TRADEMARK MANUAL OF EXAMINING PROCEDURE

Abbr.	Country	Description
KGaA	Germany	<i>Kommanditgesellschaft auf Aktien</i> . Limited partnership with shares.
K.K.	Japan	<i>Kabushiki Kaisha</i> . Joint Stock Company.
Kkt	Hungary	<i>Közkereseti Társaság</i> . General Partnership.
KoLG	Switzerland	<i>Kollektivgesellschaft</i> . General Partnership.
Kol. SrK	Turkey	<i>Kollektiv Sirket</i> . Unlimited liability partnership.
Kom. SrK	Turkey	<i>Komandit Sirket</i> . Limited liability partnership.
KommAG	Switzerland	<i>Kommanditaktiengesellschaft</i> . Partnership limited by shares.
k.s.	Czech Republic	<i>Komanditni Spolecnost</i> . Limited partnership.
K/S	Denmark	<i>Kommanditselskab</i> . Limited partnership.
KS	Norway	<i>Kommandittselskap</i> . Limited partnership.
Kv	Hungary	<i>Közös vállalat</i> . Joint Venture.
Ky	Finland	<i>Kommandiittiyhtiö</i> . Limited Partnership.
L.D.A.	China (Macau)	Limited liability company by quotas.
L.D.A.	Macau	Limited liability company by quotas.
Lda	Portugal	<i>Sociedade por Quotas Limitada</i> . Similar to an American Limited Liability Company.
LDC	Bahamas	<i>Limited Duration Company</i> . A company, but it has a life of 30 years or less.
Ltd.	Commonwealth countries; China (sometimes appears as Co., Ltd.); Republic of Korea (South Korea)	<i>Limited Company or Limited Liability Company</i> . A company in which the liability of the shareholders is limited.
Ltda	Brazil	<i>Sociedade por Quotas de Responsabilidade Limitada</i> . Similar to a limited liability company.
NV	Netherlands	<i>Naamloze Vennootschap</i> . Public limited liability company, equivalent to a corporation.
NV	Belgium	<i>Naamloze Vennootschap</i> . Public limited liability company, equivalent to a corporation.
NV	Netherlands Antilles	<i>Naamloze Vennootschap</i> . Public limited liability company, equivalent to a corporation.
NV	Suriname	<i>Naamloze Vennootschap</i> . Public limited liability company, equivalent to a corporation.
OE	Greece	<i>Omorrythmos</i> . Partnership.
OEG	Austria	<i>Offene Erwerbsgesellschaft</i> . Open Trading Partnership, General Registered Partnership or General Professional Partnership.
OHG	Austria	<i>Offene Handelsgesellschaft</i> . Partnership.
OHG	Germany	<i>Offene Handelsgesellschaft</i> . Partnership.
OOD	Bulgaria	<i>Druzhestvo s Ogranichena Otgovornost</i> . Limited Liability Company.

TRADEMARK MANUAL OF EXAMINING PROCEDURE

Abbr.	Country	Description
OAo	Russian Federation	<i>Otkrytoe Aktsionernoe Obshchestvo</i> . Joint Stock Company.
OOO	Russian Federation	<i>Obshchestvo s ogranichennoy otveststvennostyu</i> . Limited Liability Company.
OÜ	Estonia	<i>Osaiühing</i> . Private limited liability company.
Oy	Finland	<i>Osaakeyhtiö</i> . Private limited company.
Oyj	Finland	<i>Julkinen osakeyhtiö</i> . Public limited company.
P/L or Pty. Ltd.	Australia	Proprietary Limited Company.
PC Ltd	Australia	Public Company Limited by Shares.
PLC	UK & Ireland	Public Limited Company.
PMA	Indonesia	<i>Penanaman Modal Asing</i> . Foreign joint venture company.
PMDN	Indonesia	<i>Penanaman Modal Dalam Negeri</i> . Domestic Capital investment company.
PrC	Ireland	Private Company limited by shares.
Prp. Ltd.	Botswana	Private company limited by shares.
PT	Indonesia	<i>Perseroan Terbuka</i> . Limited company.
PT Tbk	Indonesia	<i>Perseroan Terbatas, Terbuka</i> . Stock corporation.
Pty.	Australia	Proprietary Company.
RI	Switzerland	<i>Raison individuelle</i> . Sole Proprietorship.
RAS	Estonia	<i>Riiklik Aktsiaselts</i> . State (owned) Joint Stock company.
Rt	Hungary	<i>Részvénytársaság</i> . Stock Company.
S. de R.L.	Mexico	<i>Sociedad de Responsabilidad Limitada</i> . Limited Liability Company.
S. en C.	Colombia & Peru	<i>Sociedad en Comandita</i> . Limited Partnership.
S. en N.C.	Mexico	<i>Sociedad en Nombre Colectivo</i> . General Partnership.
S/A	Brazil	<i>Sociedade Anônima</i> . Joint stock company, equivalent to a corporation.
SA	Argentina	<i>Sociedad Anonima</i> . Joint stock company, equivalent to a corporation.
SA	Belgium	<i>Société Anonyme</i> . Joint stock company, equivalent to a corporation.
S.A.	China (Macau)	Limited liability company by shares.
SA	France	<i>Société Anonyme</i> . Joint stock company, equivalent to a corporation.
SA	Ivory Coast	<i>Société Anonyme</i> . Joint stock company, equivalent to a corporation.
SA	Luxembourg	<i>Société Anonyme</i> . Joint stock company, equivalent to a corporation.
S.A.	Macau	Limited liability company by shares.

TRADEMARK MANUAL OF EXAMINING PROCEDURE

Abbr.	Country	Description
SA	Mexico	<i>Sociedad Anónima</i> . Joint stock company, equivalent to a corporation.
SA	Morocco	<i>Société Anonyme</i> . Joint stock company, equivalent to a corporation.
SA	Poland	<i>Spółka Akcyjna</i> . Joint stock company, equivalent to a corporation.
SA	Portugal	<i>Sociedade Anónima</i> . Joint stock company, equivalent to a corporation.
SA	Romania	<i>Societate pe actiuni</i> . Joint stock company, equivalent to a corporation.
SA	Spain	<i>Sociedad Anonima</i> . Joint stock company, equivalent to a corporation.
SA	Switzerland	<i>Société anonyme</i> or <i>Società anonima</i> . Joint stock company, equivalent to a corporation.
S.A.	Brazil	<i>Sociedade por Ações</i> . Privately-held company.
SA de CV	Mexico	<i>Sociedad Anonima</i> . Joint stock company, with variable capital, equivalent to a corporation.
SAFI	Uruguay	<i>Sociedad Anonima Financiera de Inversion</i> . Offshore company.
Sagl	Switzerland	<i>Società a garanzia limitata</i> . Limited Liability Company.
S.A.I.C.A.	Venezuela	<i>Sociedad Anónima Inscrita de Capital Abierto</i> . Open Capital Company .
SApA	Italy/Switzerland	<i>Società in Accomandita per Azioni</i> . Partnership limited by shares.
Sarl	France	<i>Société à responsabilité limitée</i> . Limited Liability Company.
Sarl	Luxembourg	<i>Société à Responsabilité Limitée</i> . Limited Liability Company.
Sàrl or SARL	Switzerland	<i>Société à responsabilité limitée</i> . Limited Liability Company.
SAS	France	<i>Société par Actions Simplifiée</i> . Simplified Joint Stock Company, similar to a limited liability company. Note that " <i>societe par actions</i> " by itself is not an official French entity designation.
SAS	Italy	<i>Società in Accomandita Semplice</i> . Limited Partnership.
S.C.	China (Macau)	Mixed liability company by shares.
SC	France/Switzerland	<i>Société en commandite</i> . Partnership with limited and general partners.
SC	France	<i>Société civile</i> . Partnership with full liability.
S.C.	Macau	Mixed liability company by shares.
SC	Poland	<i>Spółka prawa cywilnego</i> . Partnership with all partners having unlimited liability.

TRADEMARK MANUAL OF EXAMINING PROCEDURE

Abbr.	Country	Description
SC	Italy/Switzerland	<i>Societa cooperativa</i> . Cooperative society. This type of entity may be incorporated with either limited or unlimited liability.
S.C.	Spain	<i>Sociedad en Commandita</i> . General Partnership.
SC par action	Switzerland	<i>Société en commandite par actions</i> . Partnership limited by shares.
S.C.A.	China (Macau)	Mixed liability company by shares.
SCA	France/Belgium/ Switzerland	<i>Société en commandite par actions</i> . Limited partnership with share capital, occupies a position between a limited partnership and a corporation.
S.C.A.	Macau	Mixed liability company by shares.
SCA	Romania	<i>Societate în comandită pe acțiuni</i> . Limited liability partnership with shares.
SCOP	France	<i>Société coopérative et participative</i> . Cooperative society. This type of entity may be incorporated with either limited or unlimited liability.
Scoop	Switzerland	<i>Société coopérative</i> or <i>Società cooperativa</i> . Cooperative society.
SCP	Brazil	<i>Sociedade em Conta de Participação</i> . Partnership where there is one partner assumed responsible for running the business.
SCS	Belgium & France	<i>Société en Commandite Simple</i> . A special partnership very similar to an American limited partnership
S.C.S.	Brazil	<i>Sociedade em Comandita Simples</i> . Limited Partnership.
SCS	Mexico	<i>Sociedad en Comandita Simple</i> . Limited Partnership.
SCS	Romania	<i>Societate în comandită simplă</i> . Limited liability partnership.
Sdn Bhd	Malaysia	<i>Sendirian Berhad</i> . Limited Liability Company.
SE	European Union	<i>Societas Europaea</i> . European Company. A Public Limited Company, equivalent to a corporation.
SENC	Luxembourg	<i>Société en Nom Collectif</i> . General Partnership.
SGPS	Portugal	<i>Sociedade gestora de participações sociais</i> . Holding Enterprise.
SK	Poland	<i>Spółka komandytowa</i> . Limited liability partnership.
SL	Spain	<i>Sociedad de Responsabilidad Limitada</i> . Limited liability company, may be identified as a joint stock company with limited liability.
SLNE	Spain	<i>Sociedad Limitada Nueva Empresa</i> . Limited Liability New Business, a modified Limited Liability Company.

TRADEMARK MANUAL OF EXAMINING PROCEDURE

Abbr.	Country	Description
SLU	Spain	<i>Sociedad Limitada Unipersonal</i> . Limited liability company with one shareholder.
S.N.C.	China (Macau)	Unlimited liability company with two or more owners.
SNC	France/Switzerland	<i>Société en nom collectif</i> . General Partnership.
SNC	Italy/Switzerland	<i>Società in Nome Collettivo</i> . General Partnership.
S.N.C.	Macau	Unlimited liability company with two or more owners.
SNC	Romania	<i>Societate in Nume Colectiv</i> . General Partnership.
SNC	Spain	<i>Sociedad en Nombre Colectivo</i> . General Partnership.
SOPARFI	Luxembourg	<i>Société de Participation Financière</i> . Holding company.
SP	France	<i>Société en participation</i> . Undisclosed partnership.
SpA	Italy	<i>Società per Azioni</i> . Limited share company, or joint-stock company, equivalent to a corporation.
spol s.r.o.	Czech Republic	<i>Společnost S Rucením Omezeným</i> . Limited Liability Company.
SPRL	Belgium	<i>Société Privée à Responsabilité Limitée</i> . French language equivalent to a private limited liability company.
SRC	Spain	<i>Sociedad Regular Colectiva</i> . A regular collective company, similar to a partnership.
Sp. z.o.o.	Poland	<i>Spółka z ograniczoną odpowiedzialnością</i> . Limited liability company, privately-held.
Srl	Chile	<i>Sociedad de responsabilidad limitada</i> . Limited Liability company.
Srl	Italy	<i>Società a Responsabilità Limitata</i> . Limited liability (joint stock) company.
Srl	Romania	<i>Societate cu Raspundere Limitata</i> . Limited-liability company, privately-held.
SS	Italy/Switzerland	<i>Società Semplice</i> . Simple Partnership.
SS	Switzerland	<i>Société Simple</i> . Simple Partnership
Stiftung	Germany/Switzerland	<i>Stiftung</i> . Foundation having some attributes of a corporation.
Stiftung	Liechtenstein	<i>Stiftung</i> . Trust.
td	Slovenia	<i>Tiha družba</i> . Sole proprietorship.
TLS	Turkey	<i>Türk Limited irketi</i> . Private Limited Liability Company.
UG (haftungsbeschränkt)	Germany	<i>Unternehmergeellschaft (haftungsbeschränkt)</i> . Limited Liability Company.
Verein	Switzerland	<i>Verein</i> . Association.
VOF	Netherlands	<i>Vennootschap onder firma</i> . General partnership.
v.o.s.	Czech Rep	<i>Verejna Obchodni Společnost</i> . General partnership.

TRADEMARK MANUAL OF EXAMINING PROCEDURE

Abbr.	<i>Country</i>	<i>Description</i>
YK	Japan	<i>Yugen Kaisha</i> . Limited company, similar to an American closely held corporation. Abolished in 2006 and replaced with the <i>Godo Kaisha</i> .
Yuhan Hoesa	Republic of Korea (South Korea)	<i>Yuhan Hoesa</i> . Equivalent to a limited liability company; may also be identified as a limited company or private limited company.