

EXHIBIT L

Claim Chart For U.S. Patent 9,268,748

| Claim 1 | Infringement Analysis |
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| <p>1. An apparatus, comprising:</p> | <p>Non-limiting preamble. By way of background, the eXtensible Business Reporting Language (XBRL) <u>Financial Reporting</u> standard (see http://www.xbrl.org/Specification/xbrl-recommendation/31+corrected-errata-2012-01-25.htm) specifies a Report generation and formatting apparatus to process a set of interrelated eXtensible Markup Language (XML)-formatted documents.</p> <p>(1) how <i>tagged numerical data</i> items to be formatted in an <u>XBRL Financial Report</u> are formatted (i.e., a <i>tagged numerical data</i> value that will be reported) related to a <u>Concept</u> (a particular meaning for the <i>tagged numerical data</i> value) in the context of the Taxonomy (a list of concepts included in the Financial Report, and a collection of XML-compliant documents (linkbases) that provide additional information that forms part of the concept definitions) for inclusion in a <u>Report Instance Document</u> (see XBRL “Essentials” https://specifications.xbrl.org/xbrl-essentials/).</p> <p>(2) how the <i>numerical data</i> items are <i>tagged</i> in the XML-compliant Instance Document (ending in “.xml”), which indicates the content of the Financial Report, to facilitate access to the related linkbases:</p> <ul style="list-style-type: none"> (a) XML-compliant Schema Definition file (with a name ending in “.xsd”) which provides the structure and semantic meaning information, (b) XML-compliant Label file (with a name ending in “_lab.xml”) which indicates the <i>numeric data value</i>, (c) XML-compliant Calculation file (with a name ending in “_cal.xml”) which provides rules to determine how to combine information and to determine that the set of XML-compliant documents are valid, (d) XML-compliant Definition file (with a name ending in “_def.xml”) relates concepts to other concepts, (e) XML-compliant Presentation file (with a name ending in “_pre.xml”) This file relates concepts with other concepts so that the resulting relations can guide the user interface, rendering, or visualization. <p>(3) how each <i>tagged numerical data</i> item is identified and categorized from the information in the referenced linkbases using the <i>tags</i>,</p> |

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| | <p>(4) how each <i>tagged numerical data</i> item is formatted for display,</p> <p>(5) how each <i>tagged numerical data</i> item is displayed hierarchically in relation to other <i>data</i> items,</p> <p>(6) how an individual <i>tagged numerical data</i> item is combined with other <i>tagged numerical data</i> items to yield a “summary” <i>tagged numerical data</i> item based on specified formulas relating to the meaning associated with the <i>numerical data</i> item’s <i>tag</i> in accordance with information from the associated XBRL Taxonomy file and the associated XBRL Calculation linkbase file, and</p> <p>(7) how the set of interrelated XBRL files are validated to ensure consistency and completeness of the information contained therein.</p> <p>The <u>XBRL Financial Reporting</u> standard specifies that each of the interrelated files comprising a Financial Report are encoded using the eXtensible Markup Language (XML) syntax and are interpreted, manipulated and displayed using a standard <i>apparatus</i> such as a World Wide Web browser (e.g., Microsoft Internet Explorer, Apple Safari, Google Chrome, Mozilla Firefox, etc.) for interpreting the set of interrelated XML-compliant documents containing <i>tagged numerical data</i> items, implementing the formatting, computation formulas and rules required to validate and display an encoded Financial Report in human readable form through the use of “<i>an apparatus</i>”.</p> <p>Therefore, any preparation, editing and submission of a Financial Report that complies with the <u>XBRL Financial Reporting Standard</u> by Mattress Firm would entail use of such “<i>an apparatus</i>”.</p> |
| a device; | The <i>apparatus</i> used by Mattress Firm to prepare, edit and submit a Financial Report that complies with the <u>XBRL Financial Reporting Standard</u> would entail use of an information processing system supporting a network browser operating on the <i>apparatus</i> . |
| and an application including a network browser on the device for accessing a system configured for: identification of at least one computer-readable Extensible Markup Language (XML)-compliant data document | In accordance with the <u>XBRL Financial Reporting</u> standard as described above, Mattress Firm ’s preparation, editing and generating of an XBRL-compliant Financial Report would require “ <i>An apparatus including a network browser on the device for accessing a system configured for: identification of at least one computer-readable Extensible Markup Language (XML)-compliant data document including: a plurality of line items with a plurality of data values, and a plurality of computer-readable semantic tags that describe a semantic meaning of the data values and a plurality of data values readably coupled to at least one of the data values, where the at least one computer-readable semantic tag is</i> ”. |

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| <p>including: a plurality of line items with a plurality of data values, and a plurality of computer-readable semantic tags that describe a semantic meaning of the data values and are each computer-readably coupled to at least one of the data values, where the at least one computer-readable XML-compliant data document is capable of including multiple hierarchical relationships between two line items;</p> | <p><i>compliant data document is capable of including multiple hierarchical relationships between two line items</i>”.</p> <p>The <u>XBRL Financial Reporting</u> standard specifies the generation and display of standards using “<i>a network browser on the device for accessing a system configured for identifying one computer-readable Extensible Markup Language (XML)-compliant data document</i>” creation of a XBRL-compliant <u>Instance Document</u> and associated <u>linkbase</u> documents. This format would require the use of such an <i>apparatus</i> and <i>device</i>.</p> <p>As required by the <u>XBRL Financial Reporting</u> specifications, Mattress Firm’s creation, generation of an XBRL-compliant <u>Instance Document</u>, and its associated <u>linkbases</u> in this format, consists of “<i>a plurality of line items with a plurality of data values, and a plurality of computer-readable semantic tags</i>”. Each of the <i>data value tags</i> in the XBRL-compliant <u>Instance Document</u> to reference associated entries in the associated <u>linkbases</u> “<i>that describe a semantic meaning of the data values and are each</i> [thereby] <i>computer-readably coupled to at least one of the data values</i>”.</p> <p>The <u>XBRL Financial Reporting</u> standard includes “<i>multiple hierarchical relationships between two line items</i>”. The <u>XBRL Taxonomy</u> provides the semantic information needed to identify, for example, the semantic meaning of data values, while the Rule Set(s) specify multiple hierarchical relationships between two of the plurality of line items, facilitating the formatting, display and validation of elements of the Financial Report.</p> <p>Therefore, any preparation, editing and submission of a Financial Report that complies with the <u>XBRL Financial Reporting</u> Standard by Mattress Firm would require “<i>An apparatus, comprising: ... a network browser on the device for accessing a system configured for identifying one computer-readable Extensible Markup Language (XML)-compliant data document, a plurality of line items with a plurality of data values, and a plurality of computer-readable semantic tags that describe a semantic meaning of the data values and are each computer-readably coupled to at least one of the data values, where the at least one computer-readable XML-compliant data document is capable of including multiple hierarchical relationships between two line items</i>” in accordance with the actions specified in the XBRL <u>Instance Document</u> and the associated <u>linkbases</u>.</p> |

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| <p>parsing of the at least one computer-readable XML-compliant data document;</p> | <p>In accordance with the XBRL Financial Reporting standard as described above, Mattress Firm editing and generating of an XBRL-compliant Financial Report would require “An apparatus, comprising: ... parsing of the at least one computer-readable XML-compliant data document”. Since the <u>Instance Document</u>, and the <u>linkbases</u> it references, are all computer-readable XML-compliant data documents, the device would have to be able to parse the computer-readable XML-compliant data documents to obtain the data values and tags to identify, format, apply calculation and validation rules and then to display the results.</p> <p>Therefore, any preparation, editing and submission of a Financial Report that complies with the XBRL Reporting Standard by Mattress Firm would require “An apparatus, comprising: ... parsing of the at least one computer-readable XML-compliant data document” to perform the actions specified in the <u>XBRL Instance Document</u> and the associated <u>linkbases</u>.</p> |
| <p>accessing a plurality of computer-readable rules including: a computer-readable datatype rule for validation of a type of data values, a computer-readable calculation rule for validation of a calculation involving data values, and a computer-readable unit rule for validation of a unit of data values;</p> | <p>In accordance with the <u>XBRL Financial Reporting</u> standard as described above, Mattress Firm editing and generating of an XBRL-compliant Financial Report would require “An apparatus, comprising: ... accessing a plurality of computer-readable rules including: a computer-readable datatype rule for validation of a type of data values, a computer-readable calculation rule for validation of a calculation involving data values, and a computer-readable unit rule for validation of a unit of data values”.</p> <p>The <u>XBRL Financial Reporting</u> standard uses an XML-compliant computer-readable Instance Document to describe the contents of the Financial Report, and associated <u>linkbases</u> to describe the calculation and validation information. The XML-compliant Calculation (.cal) <u>linkbase</u> includes a tag associated with each individual data value contained in the <u>Instance Document</u>, and computer-readable rules including: a computer-readable datatype rule for validation of a type of data values, a computer-readable calculation rule for validation of a calculation involving data values, and a computer-readable unit rule for validation of a unit of data values”.</p> <p>The XBRL <u>Taxonomy</u> contained in the <u>Instance Document</u> provides the hierarchical structure and sequence and identification of calculated heading/summary data values, while the information to identify, format and interpret the semantic meaning of data values is extracted from the <u>Instance Document</u> referenced via the data value’s tag.</p> <p>Therefore, any preparation, editing and submission of a Financial Report that complies with the XBRL Reporting Standard by Mattress Firm would require “An apparatus, comprising: ... accessing a plurality of computer-readable rules including: a computer-readable datatype rule for validation of a type of data values, a computer-readable calculation rule for validation of a calculation involving data values, and a computer-readable unit rule for validation of a unit of data values”.</p> |

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