

EXHIBIT J

Claim Chart For U.S. Patent 9,262,383

Claim 1	Infringement Analysis
<p>1. A computer program product embodied on a non-transitory computer-readable medium comprising:</p>	<p>Non-limiting preamble. By way of background, the eXtensible Business Reporting Financial Reporting standard (see http://www.xbrl.org/Specification/xbrl-rec-12-31+corrected-errata-2012-01-25.htm) specifies a Financial Report generation facility that can be implemented as a “Computer Program Product ...” that can be implemented on a non-transitory computer readable medium ...” comprised of a set of interrelated implemented eXtensible Markup Language (XML)-formatted files that specify:</p> <p>(1) how <i>tagged numerical data</i> items to be formatted in an XBRL Financial Report as a Fact (a <i>tagged numerical data</i> value that will be reported) related to a Concept (a <i>tagged numerical data</i> value) in the context of the Financial semantic meaning for the <i>tagged numerical data</i> value) in the context of a list of concepts to be included in the Financial Report, and a collection of XML linkbases (linkbases) that provide additional information that forms part of the concept inclusion in a given XBRL Financial Report Instance Document (see XBRL “Essentials https://specifications.xbrl.org/xbrl-essentials.html),</p> <p>(2) how the <i>numerical data</i> items are <i>tagged</i> in the XML-compliant Instance Document (with a name ending in “.xml”), which indicates the content of the Financial Report, together with the related linkbases:</p> <ul style="list-style-type: none"> (a) XML-compliant Schema Definition file (with a name ending in “.xsd”) that provides the formatting and semantic meaning information, (b) XML-compliant Label file (with a name ending in “_lab.xml”) which associates concepts with the <i>numeric data value</i>, (c) XML-compliant Calculation file (with a name ending in “_cal.xml”) that determine how to combine information and to determine that the XML-compliant documents are valid, (d) XML-compliant Definition file (with a name ending in “_def.xml”) that associates other concepts, (e) XML-compliant Presentation file (with a name ending in “_pre.xml”) that associates concepts with other concepts so that the resulting relationship can be used for the creation of a user interface, rendering, or visualization.

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	<p>(3) how each <i>tagged numerical data</i> item is identified and categorized from the items contained in the referenced linkbases using the <i>tags</i>,</p> <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>numerical 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 and semantic meaning associated with the <i>numerical data</i> item’s <i>tag</i> in accordance with the rules contained in the XBRL Taxonomy file and the associated XBRL Calculation linkbases,</p> <p>(7) how the set of interrelated XBRL files are validated to ensure consistency of the information contained therein.</p> <p>The XBRL Reporting Standard specifies that each of the interrelated files comprising a Financial Report are encoded using the eXtensible Markup Language (XML) system. The XML system may be interpreted, manipulated and displayed using standard <i>computer program product</i> embodied on a World Wide Web “browser” (e.g., Microsoft Internet Explorer, Apple Safari, Mozilla Firefox, etc.) that is capable of interpreting the set of interrelated XML documents containing <i>tagged numerical data</i> items and implementing the formulas and rules required to validate and present the XBRL encoded Financial Report in a human-readable form through the use of a “computer program product embodied on a computer-readable medium”.</p> <p>Therefore, any preparation, editing and submission of a Financial Report that complies with the XBRL Financial Reporting Standard by Mattress Firm would entail use of such a “product embodied on a non-transitory computer-readable medium”.</p>
<p>code for identifying a first markup document including first numerical values and first tags reflecting first characteristics of the first numerical</p>	<p>In accordance with the XBRL Financial Reporting standard as described above, creating, editing and generating an XBRL-compliant Financial Report would require use of a “program product embodied on a non-transitory computer-readable medium” having a “code for identifying a first markup document including first numerical values”.</p>

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<p>values associated with a first unit of measure, and a second markup document including second numerical values and second tags reflecting second characteristics of the second numerical values associated with a second unit of measure, wherein the first tags and the second tags each include computer-readable semantic tags that describe a semantic meaning of a corresponding one of at least one of the first numerical values or the second numerical values, via a computer-readable tagging association therebetween, where the first characteristics of the first numerical values associated with the first unit of measure are different from the second characteristics of the second numerical values associated with the second unit of measure;</p>	<p><i>reflecting first characteristics of the first numerical values associated with a first unit of measure, and a second markup document including second numerical values and second tags reflecting second characteristics of the second numerical values associated with a second unit of measure, wherein the first tags and the second tags each include computer-readable semantic tags that describe a semantic meaning of a corresponding one of at least one of the first numerical values or the second numerical values, via a computer-readable tagging association therebetween, where the first characteristics of the first numerical values associated with the first unit of measure are different from the second characteristics of the second numerical values associated with the second unit of measure”</i> in order to perform adjustments to the numerical values to match the display format for the <u>unit of measure</u> selected for display of the numerical values in the Financial Report, and any adjustments needed to display “summary” numerical values in a consistent form based on the display format associated with the “summary” numerical values.</p> <p>The Taxonomy contained in the XBRL-compliant <u>Instance Document</u> specifies the <u>numeric data values</u>, their <u>tags</u>, and their hierarchical position in relation to other numerical values included in the XBRL Financial Report to be generated. Based on the <u>tags</u> associated with a <u>numeric data value</u> included in the XBRL <u>Instance Document</u>, the label to be displayed and the <u>numeric data value</u> display format associated with the display format for the numerical values selected for display in the XBRL Financial Report are obtained from the referenced information. This referenced information is used to identify <u>numeric data values</u> that require the display format, display label and displayed value of the <u>numeric data value</u> to conform to the <u>unit of measure transformation</u> specifications contained in the referenced information.</p> <p>Therefore, any preparation, editing and submission of a Financial Report that complies with the XBRL Reporting Standard by Mattress Firm would require “A computer program on a non-transitory computer-readable medium ...” that executes “code for generating a markup document including first numerical values and first tags reflecting first characteristics of the first numerical values associated with a first unit of measure, and a second markup document including second numerical values and second tags reflecting second characteristics of the second numerical values associated with a second unit of measure, wherein the first tags and the second tags each include computer-readable semantic tags that describe a semantic meaning of a corresponding one of at least one of the first numerical values or the second numerical values, via a computer-readable tagging association therebetween, where the first characteristics of the first numerical values associated with the first unit of measure are different from the second characteristics of the second numerical values associated with the second unit of measure.”</p>

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<p>code for causing automatic transformation of at least a portion of the first or second numerical values of at least one of the first markup document or the second markup document, so that at least some of the first numerical values of the first markup document and at least some of the second numerical values of the second markup document have a common unit of measure;</p>	<p><i>numerical values associated with the first unit of measure are different from characteristics of the second numerical values associated with the second unit of measure</i> in order to perform the actions specified in the XBRL <u>Instance Document</u> and the associated <u>linkbases</u>.</p> <p>In accordance with the XBRL Financial Reporting standard as described above, creating, editing and generating an XBRL-compliant Financial Report would require a program product embodied on a non-transitory computer-readable medium that executes <i>“code for causing automatic transformation of at least a portion of the first or second numerical values of at least one of the first markup document or the second markup document, so that at least some of the first numerical values of the first markup document and at least some of the second numerical values of the second markup document have a common unit of measure”</i> in order to perform adjustments to the <i>numeric data value</i> to match the display format of the <i>numeric data value</i> selected for display of the <i>numeric data value</i> in the Financial Report. The adjustments needed to display “summary” <i>numeric data values</i> in a consistent form based on the display format associated with the “summary” <i>numeric data item</i>.</p> <p>The Taxonomy contained in the XBRL-compliant <u>Instance Document</u> specifies the <i>numeric data values</i>, their <u>tags</u>, and their hierarchical position in relation to other <i>numeric data values</i> included in the XBRL Financial Report to be generated. Based on the <u>tags</u> associated with the <i>numeric data value</i> included in the XBRL <u>Instance Document</u>, the label to be displayed and the <i>numeric data value</i> display format associated with the display format for the <i>numeric data value</i> selected for display in the XBRL Financial Report are obtained from the referenced information. This referenced information is used to transform <i>numeric data values</i> display format and displayed value of the <i>numeric data values</i> in accordance with the <u>unit of measure</u> and <u>transformation</u> specifications contained in the referenced <u>linkbase</u> files.</p> <p>Therefore, any preparation, editing and submission of a Financial Report that complies with the XBRL Reporting Standard by Mattress Firm would require “A computer program product embodied on a non-transitory computer-readable medium ...” that executes “code for causing automatic transformation of at least a portion of the first or second numerical values of at least one of the first markup document or the second markup document, so that at least some of the first numerical values of the first markup document and at least some of the second numerical values of the second markup document have a common unit of measure” in order to perform the actions specified in the XBRL <u>Instance Document</u> and the associated <u>linkbases</u>.</p>

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