

EXHIBIT H

Claim Chart For U.S. Patent 8,185,816

The SEC's infringement of the '816 patent is demonstrated by the Office of Structured Disclosure (OSD) within the SEC as well as by Mr. [redacted] article entitled "The SEC's Increasingly Sophisticated Use of XBRL-Tagged Data."

"OSD works closely with other SEC Divisions and Offices to design data structuring approaches for required disclosures, and supports the SEC's [redacted] designing taxonomies, validation rules, data quality assessments, and tools for conducting data analyses. OSD also works with investors, regulated [redacted] the submission and use of structured data."

<https://www.sec.gov/structureddata>

The Commission has also utilized eXtensible Business Reporting Language (XBRL), to structure data. In 2005, the Commission established a [voluntary XBRL filing program](#) for corporate financial statements. Then, in 2007, the voluntary program was expanded to permit mutual funds to submit their [risk/return summary information](#) as XBRL exhibits. These voluntary programs for [operating companies](#) and [mutual funds](#) were ultimately made mandatory in 2009. Additionally, the SEC adopted [rules](#) in 2009 requiring Nationally Recognized Statistical Rating Organizations (NRSROs) to provide certain credit rating histories in XBRL on their websites. Those rules were later [amended](#) in 2014.

In 2018, the Commission adopted rules requiring operating company financial information and mutual fund risk/return summary information to be submitted in the Inline XBRL format, a specification of XBRL that is both human-readable and machine-readable, on a phased-in basis. In 2019, the Commission required the cover pages of certain operating company filings to be tagged in Inline XBRL. In 2020, the Commission adopted rules that added Inline XBRL requirements (with varying compliance periods) for certain disclosures submitted by registered variable annuity and life insurance separate accounts, registered closed-end funds, and business development companies.

<https://www.sec.gov/page/osdhistoryandrulemaking>

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XBRL Validation and Rendering



The EDGAR® Renderer/Previewer is used to both validate XBRL submissions to EDGAR and to create human-readable renderings of XBRL data that can be viewed on the EDGAR website.

To assist filers and other users of XBRL data, the version of the EDGAR Renderer/Previewer used by the SEC is freely available as an open source standalone program and may be included within other software packages.

The executable and source code are available for download here:

- [EDGAR Renderer and Inline XBRL Viewer](#) (external website)

The Renderer/Previewer shows how an XBRL submission will appear on the SEC's website once submitted via EDGAR, and it displays any error and warning messages that will be seen when filing in EDGAR.

For details about the effect of XBRL errors and warnings on submission acceptance, please see [Question A.3](#).

A complete list of the errors and warnings are available here:

- [Validation Errors](#)
- [Validation Warnings](#)

https://www.sec.gov/page/osd_edgarvalandrender

Mr. Willis described an unidentified SEC analysis program as follows:

Q How is the SEC using XBRL data internally?

A: While the word on the street may be that the SEC is not using XBRL, that is simply not true.

*One way the SEC uses **XBRL data** is for economic analysis. When an analysis is looking across **all SEC companies** – and I repeat that: **to the smallest** – that is when the XBRL data is very useful. Some **data aggregators** may focus on the largest filers. **When we need all companies**, XBRL data is the only game in town for assessing information from the entire set of corporate filers.*
(emphasis added)

As set forth below, Mr. Willis' comments demonstrate infringement of at least claims 1, 10, 17, 26 and 27 of the '816 patent.

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Claim 1	Infringement Analysis
<p>1. A method in a data processing system, comprising the steps of:</p>	<p>Non-limiting preamble. By way of background, the eXtensible Business Reporting Language (XBRL) Reporting standard (see http://www.xbrl.org/Specification/xbrl-recommendation-2003-12-31-2012-01-25.htm) specifies a Report generation and formatting <i>method</i> that uses a set of interrelated XML-Formatted files containing tagged numerical data <i>in a data processing system</i>. The <i>method</i> specifies:</p> <p>(1) how <i>tagged numerical data</i> items to be formatted in an XBRL Financial Report are identified (a <i>numerical data</i> value that will be reported) related to a <u>Concept</u> (a particular Financial semantic meaning associated with a <i>tagged numerical data</i> value) in the context of the Taxonomy (a list of <u>concepts</u> to be included in the Report, and a collection of XML-compliant documents (<u>linkbases</u>) that provide additional information about part of the concept definitions) for inclusion in a given XBRL Financial Report Instance Document (see XBRL Reporting 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 file (with a name ending in “.xml”), which indicates the content of the Financial Report, to facilitate association with the following files:</p> <ul style="list-style-type: none"> (a) XML-compliant Schema Definition file (with a name ending in “.xsd”) which contains semantic meaning information, (b) XML-compliant Label file (with a name ending in “_lab.xml”) which indicates the <i>numerical data value</i>, (c) XML-compliant Calculation file (with a name ending in “_cal.xml”) which contains information on how to combine information and to determine that the set of XML-compliant documents are related, (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 linkbase provides information with other concepts so that the resulting relations can guide the creation of a user interface or visualization. <p>(3) how each <i>tagged numerical data</i> item is identified and categorized from the information 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>

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Claim 1	Infringement Analysis
	<p>(5) how each <i>tagged numerical data</i> item is displayed hierarchically in relation to other <i>tagged 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 form a “summary” <i>tagged numerical data</i> item based on specified formulas relating to the semantics of the <i>tagged numerical data</i> item with the <i>numerical data</i> item’s tag in accordance with information contained in the XBRL Taxonomy 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 such that they may be accessed, manipulated and displayed using standard <i>computer program products</i> such as a World Wide Web browser (e.g., Microsoft Internet Explorer, Apple Safari, Google Chrome, Mozilla Firefox, etc.) that is capable of displaying a set of interrelated XML-compliant documents containing <i>tagged numerical data</i> items and information, including formatting, computation formulas and rules required to validate and present the XBRL encoded information in human readable form through the use of a “A method in a data processing system.”</p> <p>Therefore, any SEC analysis program analyzing multiple Financial Reports that comply with the <u>XBRL Financial Reporting</u> standard by the SEC would entail use of such “A method in a data processing system” to perform the actions specified in the XBRL Instance Document and the associated linkbases. Mr. Willis describes the SEC as performing a method in a data processing system using an unidentified SEC analysis program.</p>
<p>receiving a first markup document and a second markup document, both the first markup document and the second markup document including numerical values and tags reflecting characteristics of the numerical values, wherein the</p>	<p>In accordance with the <u>XBRL Financial Reporting</u> standard as described above, the SEC’s analysis of multiple compliant Financial Reports would require “A method in a data processing system, comprising receiving a first markup document and a second markup document, both the first markup document and the second markup document including numerical values and tags reflecting characteristics of the numerical values, wherein the characteristics indicate that the numerical values of the first markup document are in thousands (\$1,000) vs. millions (\$1,000,000) as specified for the numeric data value for the Financial Report Instance Document.”</p> <p>Mr. Willis describes the SEC’s ability to analyze filings of multiple filers (i.e., at least first and second filings/documents). The documents contain numerical data (the reported numbers) and tags reflecting the numerical numbers (the XBRL tags where the semantics are in the attributes within the t</p>

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