Exhibit C3

The Accord Electrically Heated Cigarette Smoking System, including versions E3/E4, JLI, and K (together the "Accord[…] with other prior art, anticipates and/or renders obvious under 35 U.S.C. §§ 102 and 103 the asserted claims (27-30) of U[…] "'123 patent").[1]

Respondents apply the prior art in light of Complainants' improper assertions of infringement and improper application[…] do not agree with Complainants' application of the claims, or that the claims satisfy 35 U.S.C. § 112. Respondents' dis[…] should in no way be seen as, admissions or adoptions as to any particular claim scope or construction, or as any admissi[…] is met in any particular way. Respondents' initial invalidity disclosures are made in a variety of alternatives and do not[…] agreement or view as to the meaning, definiteness, written description support for, or enablement of any claim addresse[…] prior art below are exemplary and identify exemplary instances where the prior art discloses a given limitation expressl[…] inherently.

Where Respondents cite to a particular document describing the Accord, the citation should be understood to be exemp[…] investigation into this prior art system is ongoing, and Respondents reserve the right to supplement these contentions.

Cl.	U.S. Patent No. 9,901,123	Accord Electrically Heated Cigarette Smoking System
27(pre)	An electrically-powered, aerosol-generating smoking article comprising:	To the extent the preamble is limiting, it is disclosed and/or re[…] Accord. *See, e.g.*, PMP_ITC08031864-1912 ("NHA-PL7") at 1, 2 ("E[…] Smoking System") NHA-PL7 at 29:

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[1] The Accord is described in at least PMP_ITC05388821, PMP_ITC05378285-8478, PMP_ITC05439140, PMP_ITC05[…]
PMP_ITC08031851-1859, PMP_ITC08031860, PMP_ITC08031863, PMP_ITC08031864-1912, PMP_ITC08031913-[…]
1199_RESP00010284, 1199_RESP00010287, 1199_RESP00010289, 1199_RESP00010291, 1199_RESP00010293.

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Cl.	U.S. Patent No. 9,901,123	Accord Electrically Heated Cigarette Smoking System
		User's Guide To the extent Complainants contend the Accord did not d[...] limitation, this limitation was well known and/or it would[...] methods and systems of the Accord and/or to combine the[...] identified in these contentions. *See, e.g.*, International Patent Application Publication No[...] 7 ("The invention also provides a heater for use in a smo[...] electrical energy for heating a cylindrical cigarette"). *Id.* at 47 (Particularly, it is presently understood to be des[...] 13 mg, preferably between 7 and 10 mg, of ***aerosol to a s***[...] being a 35 ml puff having a twosecond duration.").
27(a)	an electrical power source in the form of a battery within a tubular outer housing having a mouth-end and an end distal to the mouth-end;	The Accord discloses and/or renders obvious this limitati[...] other references cited in these contentions. *See, e.g.*, NHA_PL7 at 35 ("The rechargeable EHCSS Ba[...] provides enough power to smoke about one and one half[...] Cigarettes between charges.") NHA_PL7 at 35:

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Cl.	U.S. Patent No. 9,901,123	Accord Electrically Heated Cigarette Smoking System

The rechargeable EHCSS Battery is part of the EHCSS Lighter. The Battery is designed to be easily removed and cleaned.

You can charge the EHCSS Battery either in the EHCSS Lighter, or on its own. To remove the Battery from the EHCSS Lighter, slide the Battery Release Latch towards the

Fig.1

bottom of the Battery

Place the Base in the EHCS Battery the re Charg Batter and r 2 hou light Base g

Fig.2

PMP_ITC05388821 at -5388839:

Product ID Coil

Heater

Blades

Battery

Circuit b w/microc

LCD

To the extent Complainants contend the Accord did not d |

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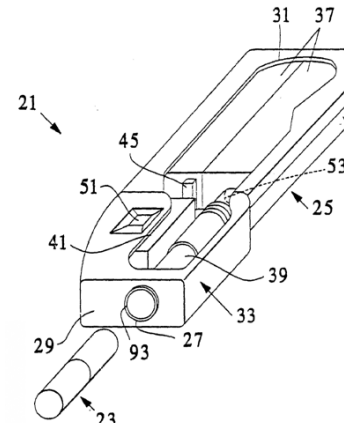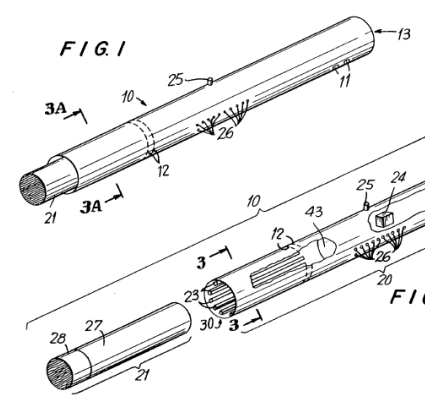
Cl.	U.S. Patent No. 9,901,123	Accord Electrically Heated Cigarette Smoking System
		methods and systems of the Accord and/or to combine the identified in these contentions. *See, e.g.*, International Patent Application Publication No 11 ("The ***power source 37*** is sized to provide sufficient p heat the cigarette 23. The ***power source 37*** is preferably r and may include devices such as a capacitor, or more pref preferred embodiment, the power source is a replaceable, four nickel cadmium battery cells connected in series with approximately 4.8 to 5.6 volts. *Id.* at Fig. 1: Fig. 1 U.S. patent No. 5,249,586 ("Morgan") at 4:44-50 ("Articl permanent' portion 20 and disposable filter/flavor portion received in a cavity 30 at the mouth end of portion 20. Re the end remote from the mouth end, a power source 22, w

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Cl.	U.S. Patent No. 9,901,123	Accord Electrically Heated Cigarette Smoking System
		capacitor or both.").
		Morgan at 4:67-5:1 ("Portion 20 is preferably covered by give it the appearance").
		U.S. Patent Application Publication No. 2007/0102013 (' may have a variety of shapes including without limitation rotationally symmetric shape, a generally cylindrical plug generally circular disk, a plug shape, a pellet shape, a ciga
		Adams at ¶ 43 ("the combination of the smoking system cosmetically resembles a conventional cigarette.").
27(b)	at least one electrical resistance heater powered by said electrical power source,	The Accord discloses and/or renders obvious this limitati other references cited in these contentions.
		See, e.g., NHA_PL7 at 19, Fig. 5 No. 8:

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