



USFC2011-1363-17

{A3B1808E-99C6-4408-89D2-7BAD62B193E5}

{118245}{30-121211:120703}{111912}

REPLY BRIEF

**United States Court of Appeals
for the Federal Circuit**

ROBERT BOSCH LLC,

Plaintiff-Appellant,

v.

PYLON MANUFACTURING CORP.,

Defendant-Cross Appellant.

FILED
U.S. COURT OF APPEALS FOR
THE FEDERAL CIRCUIT

NOV 19 2012

**JAN HORBALY
CLERK**

*Appeals from the United States District Court for the District of
Delaware in Case No. 08-CV-0542, Judge Sue L. Robinson.*

**PLAINTIFF-APPELLANT ROBERT BOSCH LLC'S
EN BANC REPLY BRIEF ON APPELLATE JURISDICTION**

Mark A. Hannemann
Jeffrey S. Ginsberg
Ryan J. Sheehan
KENYON & KENYON LLP
One Broadway
New York, NY 10004
(212) 425-7200

Susan A. Smith
KENYON & KENYON LLP
1500 K Street, N.W.
Suite 700
Washington, DC 20005
(202) 220-4200

*Counsel for Plaintiff-Appellant
Robert Bosch LLC*

NOVEMBER 19, 2012

CERTIFICATE OF INTEREST

Counsel for Plaintiff-Appellant Robert Bosch LLC certifies the following:

1. The full name of every party or *amicus curiae* represented by me is:

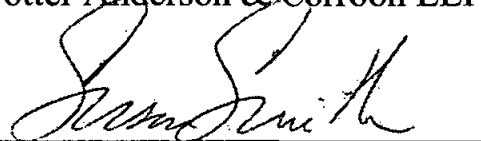
Robert Bosch LLC
2. The name of the real parties in interest (if the parties named in the caption are not the real parties in interest) are:

Robert Bosch LLC
3. All parent corporations and any publicly held companies that own 10 percent or more of the stock of the parties or *amici curiae* represented by me are:

Robert Bosch North America Corporation and Robert Bosch GmbH; no publicly held company owns 10% or more of Robert Bosch LLC's stock.
4. The names of all law firms and the partners or associates that appeared for the parties or *amici curiae* now represented by me in the trial court or agency or are expected to appear in this court are:

Michael J. Lennon, Mark A. Hannemann, Jeffrey S. Ginsberg, Huiya Wu, Susan A. Smith, Yekaterina Korostash, R. Scott Roe, Richard M. Cowell, Ryan J. Sheehan, Kenyon & Kenyon LLP; David E. Moore, Richard L. Horwitz, Potter Anderson & Corroon LLP.

November 19, 2012



Susan A. Smith

TABLE OF CONTENTS

TABLE OF AUTHORITIES ii

INTRODUCTION 1

I. ISSUE 1: DAMAGES 1

II. ISSUE II: WILLFULNESS 9

III. POLICY 11

TABLE OF AUTHORITIES

Cases

<i>Castano v. American Tobacco Co.</i> , 84 F.3d 734 (5th Cir. 1996)	13
<i>Georgia-Pacific Corp. v. United States Plywood Corp.</i> , 243 F. Supp. 500 (S.D.N.Y. 1965)	2
<i>Helvering v. Hallock</i> , 309 U.S. 106 (1940).....	5–6
<i>Hilton Davis Chem. Co. v. Warner-Jenkinson Co.</i> , 62 F.3d 1512 (Fed. Cir. 1995)	4
<i>Johns Hopkins Univ. v. Cellpro, Inc.</i> , 152 F.3d 1342 (Fed. Cir. 1998)	11
<i>Kori Corp. v. Wilco Marsh Buggies & Draglines Inc.</i> , 761 F.2d 649 (Fed. Cir. 1985)	1
<i>McCullough v. Kammerer Corp.</i> , 148 F.2d 525 (9th Cir. 1945)	6
<i>McCullough v. Kammerer Corp.</i> , 156 F.2d 343 (9th Cir. 1946)	6
<i>McCullough v. Kammerer Corp.</i> , 331 U.S. 96 (1947).....	5, 7
<i>Packet Co. v. Sickles.</i> , 86 U.S. 611 (1874).....	7
<i>In re Seagate Tech., LLC</i> , 497 F.3d 1360 (Fed. Cir. 2007)	10
<i>United States v. L. A. Tucker Truck Lines, Inc.</i> , 344 U.S. 33 (1952).....	4

Statutes

28 U.S.C. § 1292 (2006).....*passim*

Act of July 8, 1870,
Ch. 230, 16 Stat. 198 (1870).....7

Act of Feb. 18, 1922,
Pub. L. No. 67-147, Ch. 58, 42 Stat. 389 (1922).....7

Act of Feb. 28, 1927,
Pub. L. No. 69-662, Ch. 228, 44 Stat. 1261 (1927)..... 3

Act of Aug. 1, 1946,
Pub. L. No. 79-587, Ch. 726, 60 Stat. 778 (1946).....8

Federal Courts Administration Act of 1992,
Pub. L. No. 102-572, § 101, 106 Stat. 4506 (1992)6

Judicial Improvements and Access to Justice Act,
Pub. L. No. 100-702, § 501, 102 Stat. 4642 (1988)6

Technical Amendments to the Federal Courts Improvement Act of 1982,
Pub. L. No. 98-620, § 412, 98 Stat. 3335 (1984)6

Other

Caprice L. Roberts, *The Case for Restitution and Unjust Enrichment Remedies in Patent Law*, 14 Lewis & Clark L. Rev. 653 (2010).....7

DONALD S. CHISUM, CHISUM ON PATENTS: A TREATISE ON THE LAW OF PATENTABILITY, VALIDITY AND INFRINGEMENT § 20.02 (2009)8

Fed. R. Civ. P. 53 Advisory Committee Notes on 2003 Amendments 10

George P. Dike, *The Trial of Patent Accountings in Open Court*, 36 Harv. L. Rev. 33 (1922)3, 7, 11

H.R. Rep. No. 1587, 79th Cong., 2d Sess. (1946).....8

Other (Cont.)

H.R. Rep. No. 1890, 69th Cong., 2d Sess. (1927).....7

H.R. Rep. No. 97-312, 97th Cong., 1st Sess. (1981).....5

Kimberly A. Moore, *Judges, Juries, and Patent Cases – An Empirical Peek
Inside the Black Box*, 99 Mich. L. R. 365 (2000).....4

Lewis Mayers, *The Severance for Trial of Liability From Damage*,
86 U. Penn. L. Rev. 389 (1938).....8, 12

S. Rep. No. 97-275, 97th Cong., 1st Sess. (1981)5

INTRODUCTION

Neither Pylon nor any of the amici argues that a jury trial on damages and willfulness is literally an “accounting.” Instead, Pylon argues that damages and willfulness were, in the past, considered by masters during accounting proceedings. Even if true, this does not make a damages or willfulness jury trial into an accounting, and does not bring this case within the reach of Section 1292(c)(2).

Pylon also presents policy arguments in favor of the piecemeal litigation that results when liability is tried and appealed before damages and willfulness. But as with any bifurcation or interlocutory-appeal proposal, those policy arguments simply value one kind of efficiency over another. Deciding among those potential efficiencies is a task for Congress or, in its rulemaking capacity, the Supreme Court.

I. ISSUE 1: DAMAGES

The United States and Pylon both argue that historically, the special masters conducting accountings could (when appropriate) determine the patent owner’s damages as well as the infringer’s profits. Pylon Br. at 12–18; U.S. Br. at 4–10. This historical argument is generally correct, as far as it goes.¹

¹ Pylon admits that the infringer’s profits continued to be the primary form of recovery, and that the master was required to assess profits first before considering damages. *See, e.g.*, Pylon Br. at 13–16. Every “accounting” therefore included the drawn-out procedure of an accounting for the infringer’s profits. *See, e.g., Kori Corp. v. Wilco Marsh Buggies & Draglines Inc.*, 761 F.2d (continued...)

But this historical argument does not answer the jurisdictional question before the Court. The question is not whether a special master historically could determine damages as part of an accounting (or whether one could do so now with, for example, the parties' consent). The question is whether what remains to be tried in the District Court is an accounting. Neither Pylon nor the amici that address the issue argues that a jury trial on damages is literally an accounting or presents any authority for that proposition. This is a definitional issue, not one of policy or construction; if a jury trial on damages is not an accounting, then the final-judgment rule applies and there can be no interlocutory appeal.

Again and again, Pylon and the amici's briefs speak of special masters performing accountings, and describe the long delays and great expense associated with these post-trial proceedings. (Pylon admits, for example, that, "the 'accounting' or 'patent accounting' was well known by 1927 as the procedure in which *a special master determined* an infringer's profits, a patentee's damages, and whether those damages should be enhanced based on willful infringement." Pylon Br. at 15 (emphasis added).) Not one of their sources describes a jury trial

649, 654 (Fed. Cir. 1985), *cert. denied*, 474 U.S. 902 (1985); *Georgia-Pacific Corp. v. United States Plywood Corp.*, 243 F. Supp. 500, 522 & n.19 (S.D.N.Y. 1965) ("the determination of the infringer's profits seemed necessary in virtually every case in which the patent owner sought a monetary award; and this resulted in long and costly hearings before masters and insoluble problems of apportionment.").

on damages as an accounting. *See id.* at 13–25, 28, 30–31; U.S. Br. at 5–11; IPO Br. at 7–16; MEMC Br. at 5–7.

The interlocutory appeal statute, when originally enacted, was specifically directed at accountings and was thus specifically limited to cases “in equity.” SA9, Act of Feb. 28, 1927, Pub. L. No. 69-662, Ch. 228, 44 Stat. 1261, 1261 (1927). Congress did not draft a statute that generally permitted interlocutory appeals of liability rulings (as it did for admiralty cases, *see* Section 1292(a)(3)).² Instead, Congress specifically addressed accountings.

Pylon quotes from a 1922 law review article to suggest an historical understanding that an accounting is “a trial on damages and profits.” Pylon Br. at 14–15 (citing George P. Dike, *The Trial of Patent Accountings in Open Court*, 36 Harv. L. Rev. 33, 38 (1922)). In fact, this article explains the elaborate accounting procedure, describes in grim detail the burdens it imposed, and proposes that judges should use then-new equity rules to replace the masters with a bench trial. Dike, *supra*, at 33–37 & n.7. The article points out the differences between the traditional accounting procedure and a bench trial (including the much longer delays and much greater expenses of an accounting) and the advantages the

² If Congress were concerned primarily with the possibility of reversal on appeal, *see, e.g.*, U.S. Br. at 14–15, and not the specific burdens associated with accountings, Section 1292(c)(2) would have been drafted like the admiralty provision, and moreover might have been amended post-*Markman* to provide for interlocutory appeals of claim-construction orders.

infringer obtains by delaying the remedies procedures, and advocates for immediate equity remedies trials to help patent owners. (Though the article is almost a century old, the arguments in many ways parallel Bosch and Pylon's respective positions on the bifurcation and stay issue in the District Court.)

Pylon also argues that there is a clear and consistent history of accepting interlocutory appeals of cases where damages jury trials are pending, Pylon Br. at 29–31, and the United States goes so far as to present the issue as one of *stare decisis*. U.S. Br. at 9–11. But none of the judicial opinions they cite actually considers the question of whether a jury trial on damages is an accounting.³

Indeed, the problem was unlikely to be considered before this Court was created, because jury trials in patent cases “virtually disappeared” in the late 1800’s, and were not “seen again in any numbers for over a century, indeed, until the creation of this court.” *Hilton Davis Chem. Co. v. Warner-Jenkinson Co.*, 62 F.3d 1512, 1567 & n.19 (Fed. Cir. 1995) (dissent by Nies, J.), *rev’d on other grounds*, 520 U.S. 17 (1997).⁴ Accordingly, the regional circuit cases cited by Pylon and the amici consider whether there is jurisdiction over an interlocutory

³ See, e.g., *United States v. L. A. Tucker Truck Lines, Inc.*, 344 U.S. 33, 37–38 (1952) (noting that a court “is not bound by a prior exercise of jurisdiction in a case where it was not questioned and it was passed *sub silentio*”).

⁴ See also Kimberly A. Moore, *Judges, Juries, and Patent Cases – An Empirical Peek Inside the Black Box*, 99 Mich. L. R. 365, 366–67 (2000).

appeal when an accounting by a master remains pending.⁵ None of those cases holds that there is jurisdiction when a jury trial on damages remained pending. Congress therefore could not have acquiesced to an interpretation of the statute that included a jury trial on damages when it amended the statute in 1948 and 1982. *See* Pylon Br. at 27; IPO Br. at 13–14.⁶

After this Court was established in 1982, jury trials in patent cases began to return. But as *Bosch* explained in its opening brief, this Court has never held, citing apposite authority, that Section 1292(c)(2) authorizes an interlocutory appeal when a jury trial on damages (or related willfulness issues) remains pending. *See* *Bosch* Br. at 18–19. The bulk of those opinions directly or indirectly rely on the Supreme Court’s decision in *McCullough v. Kammerer Corp.*, 331 U.S. 96, 97–99 (1947), a case which is inapposite because the outstanding procedure was an accounting, not a jury trial on damages.⁷

⁵ *See* Pylon Br. at 30–31; IPO Br. at 13–14; MEMC Br. at 6–7; U.S. Br. at 9–11.

⁶ The 1982 amendments also do not show acquiescence because there is no evidence that Congress “closely analyzed” the *scope* of the appellate jurisdiction conferred by the existing statute when it created this Court. *See* Pylon Br. at 8, 28. Instead, Congress considered only whether to consolidate that jurisdiction over “nationwide” appeals of patent cases in a single Court. *Id.*; H.R. Report No. 97-312, 97th Cong., 1st Sess., at 39 (1981); S. Rep. No. 97-275, 97th Cong., 1st Sess., at 18, 21 (1981); *see also Helvering v. Hallock*, 309 U.S. 106, 120 n.7 (1940) (“Congressional action in dealing with one problem while silent on the different problems” does not show acquiescence).

⁷ Moreover, the Court of Appeals in *McCullough* twice used language confirming that it did not understand the “accounting” ordered by the District Court to be
(continued...)

Even if panel decisions did hold that cases final except for a jury trial on damages could be appealed (in situations where Section 1292(a)(1) and (c)(1), the injunction-appeal provisions, did not apply), those decisions would not indicate or create Congressional acquiescence. Congress never re-considered or re-enacted Section 1292(c)(2) after this Court was established.⁸ Where there is “no conjunction of long, uniform” construction by the courts “and subsequent re-enactments of an ambiguous statute,” there is no acquiescence. *See Helvering*, 309 U.S. at 120 n.7.

Lastly, Pylon admits that the “meaning of ‘an accounting’ that Congress originally enacted is the same meaning that ‘an accounting’ carries today.” Pylon Br. at 25–26. The statute was enacted to avoid the delays and “great burden of expense” associated specifically with an accounting of (*inter alia*, but primarily) an

the same thing as a determination of the patentee’s damages. *See* 148 F.2d 525, 526 (9th Cir. 1945) (referring separately to “the ordered accountings, damages and costs”); 156 F.2d 343, 344 (9th Cir. 1946).

⁸ After the 1982 act, Congress made only “Technical Amendments” to other provisions of Section 1292. *Compare* MEMC Br. at 6–7, with Technical Amendments to the Federal Courts Improvement Act of 1982, Pub. L. No. 98-620, § 412, 98 Stat. 3335, 3362 (1984); Judicial Improvements and Access to Justice Act, Pub. L. No. 100-702, § 501, 102 Stat. 4642, 4652 (1988); Federal Courts Administration Act of 1992, Pub. L. No. 102-572, § 101, 106 Stat. 4506, 4506 (1992).

infringer's profits; it was not directed at jury trials of the patent-owner's damages.⁹

Congress amended the Patent Act at least four times to address the difficulties associated with accountings for profits:

- In 1870 when it permitted a patentee to recover its damages in addition to an infringer's profits in a suit in equity;¹⁰
- In 1922 when it codified the remedy of a reasonable royalty to make it easier to prove damages when a patentee's recovery was "not susceptible of calculation and determination with reasonable certainty";¹¹
- In 1927 when it authorized an interlocutory appeal to avoid the delays and "great burden of expense" of an "accounting"; and
- In 1946 when it eliminated "an accounting for the infringer's profits" from the statute, because of "the costs and delays of the technical

⁹ See *Bosch Br.* at 13 & n.18 (quoting *McCullough*, 331 U.S. at 98–99 & n.1 and H. R. Rep. No. 1890, 69th Cong., 2d Sess., at 1 (1927)); *AIPLA Br.* at 7–8 ("The principal Supreme Court case interpreting the language in Section 1292 makes clear that this provision was motivated by the longstanding concern over the doctrinal and procedural difficulties of an accounting for an infringer's profits."); see also *Pylon Br.* at 14–15 ("the 'patent accounting, that ancient bugbear of parties and of conscientious counsel,' was time consuming and expensive. It 'lasts for half a generation and costs each party as much or more than the amount involved.'" (quoting *Dike*, *supra* p. 3, at 33)); *Packet Co. v. Sickles*, 86 U.S. 611, 617–18 (1874).

¹⁰ SA6, Act of July 8, 1870, Ch. 230, § 55, 16 Stat. 198, 206 (1870).

¹¹ SA8, the Act of Feb. 18, 1922, Pub. L. No. 67-147, Ch. 58, § 8, 42 Stat. 389, 392 (1922); see also Caprice L. Roberts, *The Case for Restitution and Unjust Enrichment Remedies in Patent Law*, 14 *Lewis & Clark L. Rev.* 653, 659–60 (2010).

accounting procedure” and “the insoluble difficulty of apportionment.”¹²

Neither Pylon, nor the amici, points to any statement by Congress suggesting that the assessment of a patentee’s damages by a jury resulted in long delays and undue expense. (To the contrary, when Congress eliminated the recovery of profits for utility patent infringement, it did so in favor of a patentee’s “general damages,” which Congress believed would avoid the “expensive” accountings that were “often protracted for decades” under the prior statute. *See* 1946 Act, SA10; H.R. Rep. No. 1587.) Congress did not consider jury trials on damages to impose so great a burden as to justify a special exception from the final-judgment rule.¹³

The language of the statute is plain: only cases final except for an accounting can be appealed under Section 1292(c)(2). The statute does not provide for interlocutory appeals of cases final except for the different and more efficient proceeding of a jury trial on damages.

Pylon (citing Professor Chisum) calls Congress’s decision to retain the remedy of an accounting for profits in design-patent cases “a historical mistake.”

¹² 7 DONALD S. CHISUM, CHISUM ON PATENTS: A TREATISE ON THE LAW OF PATENTABILITY, VALIDITY AND INFRINGEMENT § 20.02 & Subsection (4) (2009) (discussing SA10, Act of Aug. 1, 1946, Pub. L. No. 79-587, Ch. 726, 60 Stat. 778, 778 (1946) (the “1946 Act”), and H.R. Rep. No. 1587, 79th Cong., 2d Sess., at 1–2 (1946)); *see also* Bosch Br. at 13–14 & nn.18, 21.

¹³ Nor were damages issues then so troublesome as to be routinely bifurcated. *See* Lewis Mayers, *The Severance for Trial of Liability From Damage*, 86 U. Penn. L. Rev. 389, 389, 400 (1938).

Pylon Br. at 32. The tenor of Pylon’s argument (which calls the distinction between accountings and jury trials “hypertechnical,” *id.* at 31) suggests that Pylon would also label Congress’s failure to provide for interlocutory appeal of bifurcated jury-trial cases a “mistake.” As discussed in the “Policy” section below, there are clear advantages to retaining the final judgment rule and requiring all issues to be tried before appeal; the statute as written is a judgment with which Pylon and some of the amici disagree, not a mistake. (Nor is it a complete anachronism. As Bosch discussed in its opening brief, not only are accountings currently ordered in design-patent cases, they are also ordered in various circumstances in utility patent cases, for example to fix the amount of equitable post-judgment payments for ongoing infringement. *See* Bosch Br. at 15–16 & n.22.) But even if the statute were a mistake, it is one for Congress (or, using its Section 1292(e) rulemaking authority, the Supreme Court) to fix.

Under the statute as written, the answer to the question in the Court’s Issue I is “no,” because a jury trial on damages is not an accounting.

II. ISSUE II: WILLFULNESS

Only Pylon and amicus MEMC (which is interested in the outcome of this appeal because of its potential impact on MEMC’s own pending appeal) argue that a case can be “final except for an accounting” when a jury trial on willful infringement is pending. Pylon Br. at 22–25, 33–34; MEMC Br. at 14–18. The

United States and IPLAC express no opinion on this issue, and IPO and the AIPLA agree with Bosch that such a case is not “final except for an accounting.” IPO Br. at 18–28; AIPLA Br. at 4–11.

Pylon argues that historically courts assigned special masters to consider enhancement of damages as part of accounting procedures, and so a jury determination of willfulness (which can be an antecedent to enhancement) is an accounting. Pylon Br. at 22–25. This argument fails for the same reasons discussed above concerning damages: while the issue might have been considered by masters conducting accountings, and included in their recommendations to District Courts, that does not mean that all proceedings concerning the issue are accountings.

Nor is a decision by a District Court on whether and how much to enhance damages, potentially based in part on a willfulness finding, an accounting. Bosch explained in its opening brief how a jury’s determination of damages is different from the “essentially ministerial determinations” associated with a special master’s consideration of “matters of account.” *See* Fed. R. Civ. P. 53, Advisory Comm. Notes on 2003 Amendments; Bosch Br. at 16–17. The difference is even more obvious between those “essentially ministerial determinations” and both the subjective and objective factors underlying willfulness, *see, e.g., In re Seagate Technology, LLC*, 497 F.3d 1360, 1371 (Fed. Cir. 2007) (en banc), and the many

qualitative and credibility-informed factors a District Court considers when determining whether to enhance damages, *see, e.g., Johns Hopkins Univ. v. Cellpro, Inc.*, 152 F.3d 1342, 1352 n.6 (Fed. Cir. 1998).

Under the statute as written, the answer to the question in the Court's Issue II is "no," because a jury trial on willfulness and the subsequent enhancement determination by a District Court is not an accounting.

III. POLICY

Pylon, the United States, and IPO all argue that permitting interlocutory appeals of patent cases final except for a jury trial on damages would serve the same policy interests that Congress addressed when it decided to permit interlocutory appeals of patent cases final except for an accounting. Pylon Br. at 7; U.S. Br. at 13–14; IPO Br. at 17. Bosch disagrees.

The accounting difficulties described in the legislative history and, *e.g.*, the 1922 Dike article cited by Pylon are considerable. *See supra* p. 3 & n.8. In Dike's words, an accounting is a procedure "which survives masters, litigants and counsel alike, which lasts for half a generation and costs each party as much or more than the amount involved." Dike, *supra* p. 3, at 33. Dike cites as "a typical case" one in which "the proceedings before the master alone extended over five years." *Id.* at 36 n.7. This delay and expense meant that, as a practical matter, "the plaintiff does not have justice." *Id.* at 49. (In the present case, the liability jury trial was held in

April of 2010; more than two and a half years later, damages discovery remains stayed and no damages trial is scheduled.)

Jury trials on damages do not present these concerns. They add hours or at most days—not years—to an infringement trial. As with any component of complex litigation, the expense is substantial, but unlike the expense described in the patent-accounting histories, it does not generally exceed the damages owed. The burdens on the judicial system and on the parties associated with jury trials are different, and far less, than those formerly associated with the patent accountings on which Congress was focused when it permitted an exception to the final judgment rule.

The policy debate about bifurcation is old and many sided. For example, a law review article from 1938 discussing the issue in civil cases generally asserts the superiority of equity proceedings, where damages issues were never reached unless an accounting was ordered, over those in jury trials at law, where there was a risk of “sheer waste” of spending trial days on damages issues that only would be relevant if the jury found liability. Mayers, *supra* p. 8 n.13, at 389–90.

Now as then, in any particular case and with respect to any particular issue, for example damages, willfulness, or claim construction, the value of bifurcated (or trifurcated, or more) proceedings depends on one’s point of view: does one value more the efficiency of having all the issues tried at once, so that once the trial is

complete, if the judgment is affirmed the case is over, and the other advantages associated with the final judgment rule? Or does one value more potential cost savings from piecemeal litigation, even though it may mean increased delay?

For some patent owners, the delays associated with bifurcation extending through the liability appeal are unnecessary and unproductive; others might welcome the chance to have a liability verdict affirmed on appeal before trying damages. For some infringers, the chance to appeal liability before defending a damages trial would be welcome; others might prefer for tactical reasons to try all the issues at once (or to find out their financial exposure and then perhaps avoid appeal altogether by negotiating a settlement, which can be difficult when damages issues are unexplored and unresolved). As amicus IPLAC observes in its brief:

Some IPLAC members hold the opinion that bifurcated appeals diminish the justice, speed and efficiency of patent cases. Other IPLAC members hold the opinion that bifurcated appeals contribute to justice, speed and efficiency.

IPLAC Br. at 2.

Moreover, Seventh Amendment concerns complicate the question: two juries should not decide the same factual issues, *e.g.*, *Castano v. American Tobacco Co.*, 84 F.3d 734, 750–51 (5th Cir. 1996), and the facts relevant to liability and damages and willfulness may overlap. *See, e.g.*, IPO Br. at 6, 22–23; AIPLA Br. at 3, 10–11.

But for the reasons explained in Sections I and II above, these policy issues are of academic interest in this appeal. The language of the interlocutory-appeal statute in question is directed solely to accountings, and does not permit the variance from the final-judgment rule that Pylon proposes.

Dated: November 19, 2012

Respectfully submitted,



Mark A. Hannemann
Jeffrey S. Ginsberg
Ryan J. Sheehan
KENYON & KENYON LLP
One Broadway
New York, NY 10004-1007
Tel.: (212) 425-7200
Fax: (212) 425-5288

Susan A. Smith
KENYON & KENYON LLP
1500 K Street, N.W., Suite 700
Washington, DC 20005-1257
Tel: (202) 220-4200
Fax: (202) 220-4201

*Counsel for Plaintiff-Appellant
Robert Bosch LLC*

**UNITED STATES COURT OF APPEALS
FOR THE FEDERAL CIRCUIT
ROBERT BOSCH V. PYLON MFG CORP, 2011-1363, -1364
CERTIFICATE OF SERVICE**

I, John C. Kruesi, Jr., being duly sworn according to law and being over the age of 18, upon my oath depose and say that:

Counsel Press was retained by KENYON & KENYON LLP, Attorneys for Appellant, to print this document. I am an employee of Counsel Press.

On the 19th Day of November, 2012, I served the within **PLAINTIFF-APPELLANT ROBERT BOSCH LLC'S *EN BANC* REPLY BRIEF ON APPELLATE JURISDICTION** upon:

Gregory L. Hillyer
Nicole D. Galli
Feldman Gale, P.A.
1700 Market Street, Suite 3130,
Philadelphia, P A 19103
GHillyer@FeldmanGale.com
NGalli@FeldmanGale.com

Jeffrey D. Feldman
Javier Sobrado
Feldman Gale, P .A.
One Biscayne Tower, 30th Fl.
2 S. Biscayne Blvd.
Miami, FL 33139
JFeldman@FeldmanGale.com
JSobrado@FeldmanGale.com

Christopher R. Liro
MarkA. Pals
Paul R. Steadman
Kirkland & Ellis LLP
300 North La Salle Street
Chicago, IL 60654
christopher.liro@kirkland.com
mark.pals@kirkland.com
paul.steadman@kirkland.com

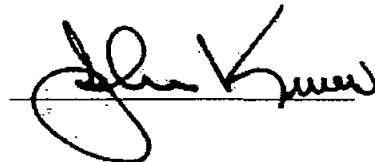
Ashley B. Stitzer
Stephen B. Brauerman
Bayard, P .A.
222 Delaware Avenue, Suite 900
Wilmington, DE 19899
astitzer@bayardlaw.com
sbrauerman@bayardlaw.com

Counsel for Defendant-Cross Appellant Pylon Manufacturing Corp.

via Federal Express, overnight delivery, by causing 2 true copies of it, enclosed in a properly addressed wrapper, to be deposited in an official depository of FedEx.

Unless otherwise noted, 31 copies have been hand-delivered to the Court on the same date as above.

November 19, 2012



**CERTIFICATE OF COMPLIANCE WITH TYPE-VOLUME
LIMITATION, TYPEFACE REQUIREMENTS AND TYPE STYLE
REQUIREMENTS**

1. This brief complies with the type-volume limitation of the Court's August 7, 2012 Order granting a hearing en banc.

 X The brief contains 3,476 words, excluding the parts of the brief exempted by Federal Rule of Appellate Procedure 32(a)(7)(B)(iii) and Federal Circuit Rule 32(b), or

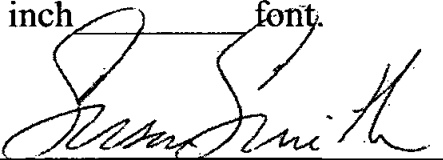
 The brief uses a monospaced typeface and contains lines of text, excluding the parts of the brief exempted by Federal Rule of Appellate Procedure 32(a)(7)(B)(iii).

2. This brief complies with the typeface requirements of Federal Rule of Appellate Procedure 32(a)(5) and the type style requirements of Federal Rule of Appellate Procedure 32(a)(6).

 X The brief has been prepared in a proportionally spaced typeface using MS Word 2010 in a 14 point Times New Roman font or

 The brief has been prepared in a monospaced typeface using MS Word 2010 in a characters per inch font.

November 19, 2012
Date

(s) 
Susan A. Smith
Counsel for Plaintiff Appellant
ROBERT BOSCH LLC