

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF TEXAS
MARSHALL DIVISION**

POLARIS IP, LLC,

Plaintiff,

v.

GOOGLE INC., et al.;

Defendants.

Civil Action No. 2:07-cv-371-TJW-CE

JURY TRIAL DEMANDED

PLAINTIFF'S REPLY TO COUNTERCLAIMS OF AMAZON.COM, INC.

Plaintiff Polaris IP, LLC ("Polaris") replies to the counterclaims of Defendant Amazon.com, Inc. ("Amazon") by corresponding paragraph number as follows:

Nature of Counterclaim

1. Admitted that Amazon purports to bring counterclaims against Polaris. Denied as to merits of counterclaims.

Parties

2. Admitted.
3. Admitted that Amazon is a defendant and counterclaim plaintiff, but Polaris lacks knowledge or information sufficient to form a belief regarding the other matters asserted in this paragraph.

Jurisdiction

4. Admitted as to jurisdiction over counterclaims. Denied as to merits of counterclaims.
5. Admitted as to jurisdiction over Polaris. Denied as to merits of counterclaims.
6. Admitted that an actual case or controversy exists. Denied as to merits of counterclaims.

Venue

7. Admitted as to venue over counterclaims. Denied as to merits of counterclaims.

Controversy

8. Admitted.
9. Admitted.
10. Denied.

First Counterclaim

11. Polaris re-alleges and incorporates by reference its replies to Paragraphs 1-10 above.
12. Denied.
13. Denied.

Second Counterclaim

14. Polaris re-alleges and incorporates by reference its replies to Paragraphs 1-13 above.
15. Denied.
16. Denied.

Third Counterclaim

17. Polaris re-alleges and incorporates by reference its replies to Paragraphs 1-16 above.
18. Denied.
19. Polaris lacks knowledge or information sufficient to form a belief regarding the averments asserted in the first sentence of Paragraph 19 and therefore denies same. The averments asserted in the second sentence of Paragraph 19 are denied.
20. Denied.
21. Denied.

PRAYER FOR RELIEF

WHEREFORE, Plaintiff Polaris IP, LLC respectfully requests that this Court enter judgment denying and dismissing Amazon's counterclaims, and that the Court enter judgment in favor of Polaris as requested in Polaris's complaint, as amended or supplemented.

Respectfully submitted,

POLARIS IP, LLC

Dated: November 12, 2007

By: /s/ Jason W. Cook

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**ATTORNEYS FOR PLAINTIFF
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CERTIFICATE OF SERVICE

I hereby certify that the counsel of record who are deemed to have consented to electronic service are being served today with a copy of this document via the Court's CM/ECF system per Local Rule CV-5(a)(3). Any other counsel of record will be served by electronic mail, facsimile transmission and/or first class mail on this same date.

Dated: November 12, 2007

/s/ Jason W. Cook
Jason W. Cook