

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF VIRGINIA
NORFOLK DIVISION

I/P ENGINE, INC.

Plaintiff,

v.

AOL, INC., *et al.*,

Defendants.

Civil Action No. 2:11-cv-512

**DECLARATION OF BRIAN KUETHE IN SUPPORT OF DEFENDANTS' OPPOSITION
TO PLAINTIFF'S MOTION FOR AN AWARD OF POST-JUDGMENT ROYALTIES**

I, Brian Kuethe, declare as follows:

1. I am a senior financial analyst at Google Inc. I provide this declaration upon personal knowledge and, if called upon as a witness, would testify competently as to the matters recited herein.
2. Google does not publicly release its quarterly revenue figures until two to three weeks after the end of each quarter. During the weeks immediately following the close of a calendar quarter, Google is compiling and ratifying financial results from the quarter. Google releases its quarterly earnings report in an official announcement after such data is complete.
3. In order to make any payment, Google's finance department must receive an invoice or other acceptable documentation detailing the precise payment amount. It generally takes

Google's finance department up to 30 days to process a payment after receiving an invoice due to the size of the department and the number of requests for payment the department receives each month.

4. Google's finance department does not process payments for 4 business days at the end of each month.

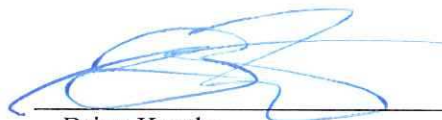
5. It is not feasible for Google to prepare a statement certifying under penalty of perjury the U.S. revenue attributable to Google's use of AdWords in dollars and the calculation of the royalty amount "no later than 14 days after the end of each calendar quarter." Google does not finalize its quarterly earnings figures until two to three weeks after the end of each quarter and does not publicly release this information until finalization. Google cannot make an accounting to a third party before the quarterly revenue figures are publicly released because Google is a public company bound by the rules of the Securities and Exchange Commission

6. It is not feasible for Google to make a royalty payment "no later than 14 days after the end of each calendar quarter." Google does not collect and finalize the underlying revenue figures until two to three weeks after the end of each quarter, and after that revenue information is finalized, Google must process any request for payment through the finance department.

7. Google could make a royalty payment and provide an accounting of the quarterly U.S. revenue attributable to Google's use of AdWords within 60 days after the end of a calendar quarter.

I declare under penalty of perjury of the laws of the United States that the foregoing is true and correct.

Dated: May 13, 2013



Brian Kuethe

DATED: May 13, 2013

/s/ Stephen E. Noona

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Counsel for Defendant AOL Inc.

CERTIFICATE OF SERVICE

I hereby certify that on May 13, 2013, I will electronically file the foregoing with the Clerk of Court using the CM/ECF system, which will send a notification of such filing (NEF) to the following:

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