

**UNITED STATES OF AMERICA
FEDERAL TRADE COMMISSION
OFFICE OF ADMINISTRATIVE LAW JUDGES**

In the Matter of:

Intuit Inc., a corporation.

Docket No. 9408

**RESPONDENT INTUIT INC.'S SECOND MOTION FOR
IN CAMERA TREATMENT OF CERTAIN TRIAL EXHIBITS**

Pursuant to 16 C.F.R. §3.45(b), the First Revised Scheduling Order, and this Court's March 1, 2023 Order, Respondent Intuit Inc. respectfully moves for *in camera* treatment of confidential and competitively sensitive information on Complaint Counsel's and Intuit's final proposed exhibit lists.

Pursuant to the Court's order, *see* Order on Resp.'s Mot. for *In Camera* Treatment (Mar. 1, 2023), Intuit has undertaken a comprehensive re-review of the 316 exhibits that were not previously granted *in camera* status. Based on that assessment, Intuit has withdrawn its request for *in camera* treatment for 153 of 316 documents included in the prior motion and has further tailored proposed redactions for certain documents that were previously sought to be withheld in full.

As directed by the March 1 Order (at 2), Intuit has withdrawn its initial request for *in camera* treatment of 17 deposition and investigational hearing transcripts, and further refined its proposed redactions to the remaining 4 transcripts to ensure only specific discussions of highly confidential information are protected from public disclosure. Intuit also has significantly reduced from 163 to 42 the number of documents more than three years old (for which it seeks *in camera* treatment. Consistent with the March 1 Order (at 2), the remaining pre-2020 documents

each contain competitively sensitive information, trade secrets, and business metrics that is still pertinent to Intuit's current business operations that, if disclosed, would cause serious commercial injury to Intuit. *See* Decl. of Jack Rubin ("Updated Rubin Decl.") ¶14.

In addition to the documents included in Intuit's first motion for *in camera* treatment, Intuit seeks *in camera* treatment of 44 of the 459 documents that have been designated by the parties as exhibits since the previous motion.

Intuit also seeks *in camera* treatment of a small number of documents directly related to exhibits for which the Court has already granted *in camera* status. Intuit has designated as RX 384-A and 385-A two exhibits to confidential agreements that were already granted *in camera* treatment because they contained confidential consumer information—RX 384 and RX 385. Further, Intuit has included additional AAA customer arbitration releases in the compendium designated at RX 386, which the Court granted *in camera* treatment because they disclosed confidential customer information. Intuit requests that these incremental documents be granted *in camera* treatment consistent with the Court's March 1 Order.

For the reasons set forth in the accompanying Updated Rubin Declaration, *in camera* treatment of the exhibits identified herein is necessary to avoid public disclosure of Intuit's confidential information that, if disclosed, would give Intuit's competitors an unfair competitive advantage and cause serious competitive and financial injury to Intuit.

I. ARGUMENT

At the Court's instruction, the Updated Rubin Declaration explains, in greater detail, why each of the documents for which Intuit seeks *in camera* treatment contain confidential and competitively sensitive information that, if disclosed, would cause serious competitive and financial injury to Intuit. *See* Updated Rubin Decl. ¶¶4,7, 14-46. Intuit has endeavored to limit its request for *in camera* treatment to only those exhibits or portions of exhibits that reveal Intuit's

confidential and proprietary information with sufficient specificity that their public disclosure would cause serious competitive and financial injury to Intuit. *Id.* ¶¶4-14.¹

Each of the documents for which Intuit seeks *in camera* treatment are non-public, confidential, and are not widely distributed within the company. Updated Rubin Decl. ¶¶5, 14-46. Because their public disclosure would cause serious injury to the company, Intuit limits access to these documents within the company to only those individuals who need to know the information to perform their duties. Updated Rubin Decl. ¶5. Thus, although Intuit regularly uses PowerPoint presentations to develop and document its confidential business, regulatory, and marketing strategies, it strictly limits access to these documents. *Id.* ¶10. Accordingly, that an Intuit business plan is formatted as a presentation, memorandum, or other commonly shared format does not indicate that it was disseminated beyond those with a need to know the information contained therein. *See id.* ¶5.

A. Trade Secrets and Product Development

Intuit seeks *in camera* treatment of 64 documents that contain detailed information regarding Intuit's trade secrets or product development plans, which are non-public, confidential, and critical to Intuit's business operations and success.² Intuit's trade secrets and product development plans reveal the specifics of how Intuit plans, develops, deploys, and evaluates new products and features for TurboTax. Updated Rubin Decl. ¶¶19, 23, 28, 33, 38. These documents also reveal how Intuit tracks customer engagement with and profitability of its product offerings, as well as how it assesses the success of its marketing strategy. *Id.* These records include detailed descriptions of specific customer segments that Intuit believes use or

¹ Where Intuit seeks partial *in camera* treatment, it has identified those portions in yellow highlighting in the exhibit copies submitted with this Motion.

² The number of exhibits provided in Sections A-G include documents that pre-date 2020, which are also addressed in Section H.

may be likely to use TurboTax, analyses of Intuit's efforts to develop new products and features to attract such customers, and discussions of the expected and actual financial impact of these product development decisions. Updated Rubin Decl. ¶¶19, 28, 33, 38. Were these trade secrets and product development plans publicly disclosed, Intuit's competitors would have direct insight into Intuit's strategic decision-making regarding its planning, development, and implementation of critical features and functionalities in TurboTax. Updated Rubin Decl. ¶¶19, 23, 28, 33. Competitors could use Intuit's trade secrets to adjust their own competitive strategies to undercut Intuit's TurboTax business thereby weakening Intuit's competitive standing in an already highly competitive market, which could result in the potential loss of portions of Intuit's customer base. *Id.* To prevent serious competitive injury to Intuit, Intuit requests *in camera* treatment of its trade secrets and products development plans for 10 years. *See Altria Grp.*, 2021 WL 2258803, at *2 (F.T.C. May 19, 2021).

B. Financial Data

Intuit seeks *in camera* treatment of 64 documents that contain confidential financial data. Intuit's documents in this category disclose detailed, confidential information about Intuit's revenues sources, expenses, profits, losses, and other financial metrics that are not publicly reported. Updated Rubin Decl. ¶¶15, 21, 25, 30, 34. This information includes customer usage data related to TurboTax products, as well as financial projections, and the metrics and methods Intuit uses to make those projections. *Id.* For instance, the information in these documents reveals Intuit's confidential revenue and customer targets and details Intuit's financial strategies for years into the future. *See id.* ¶21. That information directly relates to Intuit's growth strategy and details financial metrics that are critical to Intuit's business model, and Intuit utilizes this information to maintain its competitive standing. *See id.* ¶¶15, 21, 25, 30, 34. If this information were publicly disclosed, competitors would obtain an unfair competitive advantage and be able

to undermine or counteract Intuit's confidential strategies. *Id.* ¶¶15, 21, 25, 30, 34. For instance, competitors could use the confidential information to identify segments of Intuit's customer base to target or develop products that undermine Intuit's confidential business strategies. *Id.* ¶15. Because the disclosure of confidential financial data would cause a clearly defined, serious injury to Intuit, Intuit requests *in camera* treatment of this information for five years. *See Altria Grp.*, 2021 WL 2258803, at *5.

C. Sales and Marketing Strategy

Intuit seeks *in camera* treatment for 140 documents relating to Intuit's sales, marketing, and advertising strategies. These documents reveal Intuit's confidential strategies for marketing its products and the information underlying those strategies, including how Intuit measures and assesses the success of such strategies in driving customer engagement and use of its products. Updated Rubin Decl. ¶¶17, 22, 27, 32, 37. For example, Intuit seeks *in camera* treatment of confidential data on audience size and customer engagement about specific advertisements and advertising campaigns because such data reveals how Intuit deploys its marketing resources, including information about both the target audience and whether Intuit was successful in reaching that target audience by airing the advertisements at the time and placed identified.³ *Id.* ¶17. For example, as the Court will learn at trial, Intuit targets marketing for its specific SKUs to audiences most likely to qualify for those SKUs. Were the details released, Intuit's competitors would gain improper insight into Intuit's marketing strategies and decision-making regarding new and existing customer outreach, allowing those competitors to better position their own products to compete against Intuit's marketing efforts and to effectively copy Intuit's industry-

³ Based on the Court's March 1 Order, Intuit seeks only *in camera* treatment of the portions of the documents that are confidential. For example, while Intuit previously moved for full *in camera* treatment of GX 431, which includes (TRPs), Intuit now seeks partial *in camera* treatment of this exhibit.

leading strategies. *Id.* ¶¶17, 22, 27, 32, 37. For example, were a competitor able to discern from these records the specific target audiences Intuit chooses to market its products to, they could coopt, dilute, or directly respond to those marketing campaigns both in the immediate term and over the longer-term. *Id.* ¶¶17, 22. Because disclosure of this information would place Intuit at a severe competitive disadvantage, causing Intuit serious competitive harm, Intuit respectfully request *in camera* treatment of these documents containing sales and marketing strategy for five years. *See Benco Dental Supply Co.*, 2018 WL 5292624, at *4 (F.T.C. Oct. 11, 2018).

D. Pricing and Pricing Strategy

Intuit seeks *in camera* treatment of 22 documents that reveal information about Intuit's non-public pricing strategy, including internal analyses of customer demographics and buying patterns. Updated Rubin Decl. ¶¶16, 26, 31, 35. Confidential information relating to Intuit's prices and pricing strategies warrants *in camera* treatment. *See, e.g., 1-800 Contacts*, 2017 FTC LEXIS 55, at *4-5. While the actual prices (or in the case of TurboTax Free Edition, the lack of any price charged for that "truly free" product) charged by Intuit for its various products are not confidential, were the company's strategic decision-making about its pricing models made public it would give Intuit's competitors improper insight into how the company develops its pricing strategy and how Intuit uses pricing as an aspect of its confidential marketing strategies to more effectively market its products to key customer segments. Updated Rubin Decl. ¶¶16, 26, 31, 35. Competitors could use this information to undermine or preempt Intuit's pricing and marketing strategies, impeding Intuit's ability to successfully grow its customer base and ultimately causing competitive and financial injury to the company. *Id.* ¶¶16, 26, 31, 35. Intuit respectfully requests that this Court grants *in camera* treatment for documents in this category for five years.

E. Business Strategy/Strategic Initiatives

Intuit requests that the Court afford *in camera* treatment to 39 documents that reveal its confidential business strategies and strategic initiatives. Updated Rubin Decl. ¶¶20, 24, 29. These documents discuss the specifics of Intuit’s business model, revenue, and market-share goals, and evaluate TurboTax’s position relative to its competitors. *Id.* They also reveal the details of Intuit’s key short- and long-term strategic initiatives related to TurboTax and other products, including strategic financial investment allocations, product focus decisions, and potential areas for growth and acquisition. *Id.* Public disclosure of this information could result in serious injury to Intuit because it would reveal Intuit’s candid self-assessment of its own business, including potential vulnerabilities to its position in the tax preparation market. *Id.* For example, certain of these presentations include detailed analysis of Intuit’s advertising campaigns, product mix, and pricing strategies to identify areas for improvement or growth in upcoming tax seasons. *Id.* at ¶29. Competitors could use this information to either replicate Intuit’s business strategies or use Intuit’s own self-assessments to undermine and even nullify Intuit’s initiatives. *Id.* at ¶¶20, 24, 29. It may also negate Intuit’s anticipated “first-mover” advantage in several product initiatives. Because the public disclosure of this information would lead to Intuit’s competitive harm, Intuit requests that this Court grant *in camera* treatment of these documents for five years. *See 1-800 Contacts*, 2017 FTC LEXIS 55, at *9.

F. Regulatory Strategy

Intuit’s next requests *in camera* treatment of 28 exhibits that reveal Intuit’s confidential regulatory strategy. These documents discuss the specifics of Intuit’s risk management practices, including identification of regulatory risks in the marketplace and efforts to mitigate such risks through strategic engagement. Updated Rubin Decl. ¶¶36, 45. Many of these documents also contain confidential information relating to the IRS’ Free File program, which are wholly

irrelevant to Complaint Counsel's allegations. *See* Compl. ¶¶119-122. There accordingly is no public interest in the release of these confidential documents in connection with this proceeding, whereas Intuit reasonably seeks to protect its confidential information. Were Intuit's confidential information relating to its regulatory strategies disclosed, competitors would gain insight into Intuit's assessment of its regulatory risk profile and the confidential strategies it uses to mitigate those risks. Updated Rubin Decl. ¶¶36, 45. Intuit respectfully requests that this Court grant *in camera* treatment of documents containing confidential information of its regulatory strategy for five years. *See Altria Grp.*, 2021 WL 2258803, at *5.⁴

G. Sensitive Personal Information

Consistent with the Court's March 1 Order granting Intuit's request to accord *in camera* treatment to documents that contain consumer names and taxpayer information, Intuit seeks similar treatment for 16 documents in this motion. Specifically, Intuit seeks *in camera* treatment for GX 857-868 and RX 820, 821, 1372, and 1373. These documents include large spreadsheets that contain consumer names, contact information, and confidential tax information, as well as some customers' sensitive personally identifiable information (e.g., social security numbers). *See* 16 C.F.R. §3.45(b). Intuit requests these documents be afforded permanent *in camera* treatment.

H. Documents Created Before 2020

Finally, pursuant to the Court's direction, Intuit has reduced the number of documents older than three years for which it seeks *in camera* treatment, from 163 to 44 documents. These remaining documents reveal trade secrets, financial data and metrics, regulatory and business

⁴ A federal court similarly struck irrelevant exhibits that Complaint Counsel filed with their motion for a preliminary injunction. *See Order, FTC v. Intuit, Inc.*, No. 3:22-cv-1973-CRB (N.D.Cal. June 28, 2022), ECF No. 72.

strategies, as well as Intuit's pricing, sales, and marketing strategies, which remain competitively sensitive today. Updated Rubin Decl. ¶¶39-46. Public disclosure of these documents would result in serious competitive injury to Intuit because the information they reveal pertains specifically to Intuit's *current* business operations, in addition to multi-year initiatives that are still in development. *Id.* ¶¶39-46. Though the documents that contain this information are older than three years, competitors could still use the information set forth therein to replicate Intuit's businesses strategies, gaining an unfair competitive advantage and benefiting from the resources Intuit poured into developing these trade secrets and strategies and steps to keep these documents confidential. *Id.* ¶¶39-46. Thus, because these documents remain competitively sensitive, Intuit requests that they be held *in camera* for five years. *See Altria Grp.*, 2021 WL 2258803, at *2.

II. CONCLUSION

For the forgoing reasons, Intuit respectfully requests that the Court grant *in camera* treatment to the hearing exhibits identified in Attachment A hereto to the extent and for the durations indicated.

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ATTACHMENT A

Exhibit No.	Description	Date	Beg Bates	In Camera Treatment	Partial or Complete In Camera Treatment ¹	Duration of In Camera Treatment
GX 014		6/14/2013	CC-00000239	Regulatory Strategy	All Pages	Five Years
GX 015		8/12/2013	CC-00000243	Regulatory Strategy	All Pages	Five Years
GX 016		8/15/2013	CC-00000258	Regulatory Strategy	All Pages	Five Years
GX 017		12/17/2013	CC-00000265	Regulatory Strategy	All Pages	Five Years
GX 018		1/14/2014	CC-00000269	Regulatory Strategy	All Pages	Five Years
GX 020		7/5/2016	CC-00000274	Regulatory Strategy	All Pages	Five Years
GX 021		6/12/2017	CC-00000278	Regulatory Strategy	CC-00000278	Five Years
GX 024		10/21/2016	CC-00000284	Regulatory Strategy	All Pages	Five Years
GX 028		9/11/2016	CC-00000317	Regulatory Strategy	All Pages	Five Years
GX 029		10/3/2014	CC-00000334	Regulatory Strategy	All Pages	Five Years
GX 034		10/8/2014	CC-00000351	Regulatory Strategy	All Pages	Five Years
GX 035		10/9/2014	CC-00000356	Regulatory Strategy	All Pages	Five Years
GX 038		11/13/2014	CC-00000373	Regulatory Strategy	All Pages	Five Years
GX 040		3/30/2015	CC-00000426	Regulatory Strategy	All Pages	Five Years

¹ To the extent Intuit seeks *in camera* treatment for a portion of a document, such portion(s) are noted in Attachment A by page number and marked in yellow highlight in the versions submitted to the Court in connection with this Motion. This Attachment does not reflect RX 384-A, 385-A, or RX 386, which relate to documents for which the Court already has granted *in camera* treatment and are described in Intuit's first motion for *in camera* treatment and the accompanying Declaration of Jack Rubin.

Exhibit No.	Description	Date	Beg Bates	In Camera Treatment	Partial or Complete In Camera Treatment ⁵	Duration of In Camera Treatment
GX 051		3/21/2016	CC-00000545	Regulatory Strategy	All Pages	Five Years
GX 068		7/12/2018	CC-00000721	Regulatory Strategy	CC-00000721; 724	Five Years
GX 069		9/12/2018	CC-00000725	Regulatory Strategy	CC-00000727-728	Five Years
GX 070		7/25/2018	CC-00000729	Regulatory Strategy	CC-00000729; 739	Five Years
GX 071		10/4/2018	CC-00000742	Regulatory Strategy	CC-00000752; 754; 760-762; 772-774; 780-782; 784	Five Years
GX 080		7/31/2020	CC-00000836	Financial Data; Sales and Marketing Strategy; Trade Secrets and Product Development	CC-00000838-841; 845-848; 850; 858-862; 868-874; 876-878; 886-888	Ten Years
GX 081		10/29/2018	CC-00000889	Regulatory Strategy	All Pages	Five Years
GX 092		7/24/2018	CC-00000961	Regulatory Strategy	CC-00000961; 971	Five Years
GX 103		1/15/2019	CC-00001043	Regulatory Strategy	All Pages	Five Years
GX 108		10/1/2018	CC-00001081	Regulatory Strategy	CC-00001083; 089	Five Years
GX 114		2/10/2019	CC-00001119	Regulatory Strategy	All Pages	Five Years
GX 152		9/29/2020	CC-00003866	Sales and Marketing Strategy	CC-00003883-3884; 3900-3902; 4013; 4022; 4054-4055	Five Years
GX 153		10/20/2020	CC-00004084	Regulatory Strategy	CC-00004247-249	Five Years
GX 155		10/30/2020	CC-00004546	Regulatory Strategy; Sales and Marketing Strategy	CC-00004722; 723; 727; 732-738; 741-744	Five Years
GX 157		10/7/2020	CC-00004959	Regulatory Strategy; Sales and Marketing Strategy; Trade Secrets and Product Development	CC-00005003-007; 101-106; 108-112; 115-118	Ten Years

Exhibit No.	Description	Date	Beg Bates	In Camera Treatment	Partial or Complete In Camera Treatment ⁵	Duration of In Camera Treatment
GX 296		6/5/2019	CC-00006356	Sales and Marketing Strategy; Trade Secrets and Product Development	CC-00006358-359; 361-365; 368-369; 372-403; 405; 407-409	Ten Years
GX 297		9/20/2018	CC-00006410	Business Strategy/Strategic Initiatives; Financial Data; Sales and Marketing Strategy; Trade Secrets and Product Development	CC-00006418; 425-429; 431-432; 434-440	Ten Years
GX 303		12/9/2022	CC-00006504	Sales and Marketing Strategy	CC-00006506; 510; 516; 541-543; 550	Five Years
GX 392		1/25/2022	CC-00007192	Financial Data; Sales and Marketing Strategy; Trade Secrets and Product Development	All Pages	Ten Years
GX 393		9/16/2021	CC-00007248	Business Strategy/Strategic Initiatives; Trade Secrets and Product Development	All Pages	Ten Years
GX 394		10/22/2021	CC-00007325	Business Strategy/Strategic Initiatives; Trade Secrets and Product Development	All Pages	Ten Years
GX 395		2/22/2022	CC-00007338	Pricing and Pricing Strategy	All Pages	Five Years
GX 396		6/2/2021	CC-00007341	Business Strategy/Strategic Initiatives; Financial Data; Trade Secrets and Product Development	All Pages	Ten Years
GX 397		1/21/2022	CC-00007349	Trade Secrets and Product Development	All Pages	Ten Years
GX 398		TY20	CC-00007361	Financial Data; Sales and Marketing Strategy; Trade Secrets and Product Development	All Pages	Ten Years
GX 399		TY21	CC-00007391	Business Strategy/Strategic Initiatives; Financial Data; Sales and Marketing Strategy;	All Pages	Ten Years

Exhibit No.	Description	Date	Beg Bates	In Camera Treatment	Partial or Complete In Camera Treatment ⁵	Duration of In Camera Treatment
				Trade Secrets and Product Development		
GX 400		TY21	CC-00007421	Business Strategy/Strategic Initiatives	All Pages	Five Years
GX 401		TY20	CC-00007435	Financial Data; Sales and Marketing Strategy; Trade Secrets and Product Development	All Pages	Ten Years
GX 402		11/5/2021	CC-00007465	Business Strategy/Strategic Initiatives; Financial Data; Trade Secrets and Product Development	All Pages	Ten Years
GX 403		TY21	CC-00007485	Business Strategy/Strategic Initiatives; Financial Data; Trade Secrets and Product Development	All Pages	Ten Years
GX 409		11/14/2022	CC-00007532	Sales and Marketing Strategy; Trade Secrets and Product Development	All Pages	Ten Years
GX 409-A		11/14/2022	CC-00007546	Sales and Marketing Strategy; Trade Secrets and Product Development	All Pages	Ten Years
GX 410		TY21	CC-00007560	Business Strategy/Strategic Initiatives; Financial Data; Trade Secrets and Product Development	All Pages	Ten Years
GX 428		2019	CC-00007688	Business Strategy/Strategic Initiatives; Financial Data; Regulatory Strategy; Sales and Marketing Strategy; Trade Secrets and Product Development	All Pages	Ten Years
GX 431		TY21	CC-00007852	Sales and Marketing Strategy; Trade Secrets and Product Development	Column N	Ten Years

Exhibit No.	Description	Date	Beg Bates	In Camera Treatment	Partial or Complete In Camera Treatment ⁵	Duration of In Camera Treatment
GX 432		TY21	CC-00007853	Sales and Marketing Strategy; Trade Secrets and Product Development	Column N	Ten Years
GX 433		TY21	CC-00007854	Sales and Marketing Strategy; Trade Secrets and Product Development	Column N	Ten Years
GX 434		TY21	CC-00007855	Sales and Marketing Strategy; Trade Secrets and Product Development	Columns E-G	Ten Years
GX 435		TY21	CC-00007856	Sales and Marketing Strategy; Trade Secrets and Product Development	Columns G-H	Ten Years
GX 436		TY20	CC-00007857	Sales and Marketing Strategy; Trade Secrets and Product Development	Columns N-O	Ten Years
GX 437		6/29/2021	CC-00007858	Sales and Marketing Strategy; Trade Secrets and Product Development	Columns N-O	Ten Years
GX 441		TY21	CC-00007889	Financial Data; Sales and Marketing Strategy; Trade Secrets and Product Development	All Pages	Ten Years
GX 442		TY20	CC-00007930	Financial Data; Sales and Marketing Strategy; Trade Secrets and Product Development	All Pages	Ten Years
GX 443		1/7/2021	CC-00008027	Business Strategy/Strategic Initiatives	All Pages	Five Years
GX 444		3/22/2022	CC-00008056	Sales and Marketing Strategy; Trade Secrets and Product Development	All Pages	Ten Years
GX 451		1/11/2022	CC-00008475	Financial Data; Sales and Marketing Strategy; Trade Secrets and Product Development	All Pages	Ten Years

Exhibit No.	Description	Date	Beg Bates	In Camera Treatment	Partial or Complete In Camera Treatment ⁵	Duration of In Camera Treatment
GX 452		TY20	CC-00008536	Financial Data; Sales and Marketing Strategy; Trade Secrets and Product Development	All Pages	Ten Years
GX 452-A		TY20	CC-00008724	Financial Data; Sales and Marketing Strategy; Trade Secrets and Product Development	All Pages	Ten Years
GX 453		3/25/2021	CC-00008969	Financial Data; Sales and Marketing Strategy; Trade Secrets and Product Development	All Pages	Ten Years
GX 453-A		3/25/2021	CC-00009022	Financial Data; Sales and Marketing Strategy; Trade Secrets and Product Development	All Pages	Ten Years
GX 456		12/1/2020	CC-00009257	Sales and Marketing Strategy; Trade Secrets and Product Development	All Pages	Ten Years
GX 457		TY19	CC-00009304	Business Strategy/Strategic Initiatives; Financial Data; Sales and Marketing Strategy; Trade Secrets and Product Development	All Pages	Ten Years
GX 460		9/1/2020	CC-00009536	Sales and Marketing Strategy; Trade Secrets and Product Development	All Pages	Ten Years
GX 461		TY21	CC-00009575	Sales and Marketing Strategy; Trade Secrets and Product Development	All Pages	Ten Years
GX 472		TY21	CC-00009916	Sales and Marketing Strategy; Trade Secrets and Product Development	All Pages	Ten Years

Exhibit No.	Description	Date	Beg Bates	In Camera Treatment	Partial or Complete In Camera Treatment ⁵	Duration of In Camera Treatment
GX 473		2/22/2022	CC-00009917	Sales and Marketing Strategy; Trade Secrets and Product Development	All Pages	Ten Years
GX 631		11/14/2022	CC-00013277	Trade Secrets and Product Development	CC-00013293; 297; 299-300	Ten Years
GX 634		12/11/2020	CC-00013306	Sales and Marketing Strategy	All Pages	Five Years
GX 635		2/12/2021	CC-00013312	Sales and Marketing Strategy	All Pages	Five Years
GX 636		Apr-21	CC-00013317	Business Strategy/Strategic Initiatives; Pricing and Pricing Strategy; Sales and Marketing Strategy; Trade Secrets and Product Development	All Pages	Ten Years
GX 637		TY20	CC-00013587	Business Strategy/Strategic Initiatives	All Pages	Five Years
GX 638		1/18/2022	CC-00013619	Business Strategy/Strategic Initiatives; Financial Data	All Pages	Five Years
GX 639		Feb-22	CC-00013630	Business Strategy/Strategic Initiatives; Financial Data	All Pages	Five Years
GX 641		12/11/2020	CC-00013646	Business Strategy/Strategic Initiatives; Sales and Marketing Strategy	All Pages	Five Years
GX 643		TY20	CC-00013718	Sales and Marketing Strategy; Trade Secrets and Product Development	All Pages	Ten Years
GX 644		12/14/2020	CC-00013770	Sales and Marketing Strategy; Trade Secrets and Product Development	All Pages	Ten Years
GX 645		TY20	CC-00013810	Sales and Marketing Strategy; Trade Secrets and Product Development	All Pages	Ten Years

Exhibit No.	Description	Date	Beg Bates	In Camera Treatment	Partial or Complete In Camera Treatment ⁵	Duration of In Camera Treatment
GX 646		Sep-20	CC-00013816	Sales and Marketing Strategy	All Pages	Five Years
GX 648		10/26/2021	CC-00013855	Sales and Marketing Strategy	All Pages	Five Years
GX 649		9/26/2021	CC-00013879	Sales and Marketing Strategy; Trade Secrets and Product Development	All Pages	Ten Years
GX 651		10/26/2021	CC-00013978	Sales and Marketing Strategy; Trade Secrets and Product Development	All Pages	Ten Years
GX 653		TY21	CC-00014009	Sales and Marketing Strategy	All Pages	Five Years
GX 655		2/1/2022	CC-00014105	Sales and Marketing Strategy; Trade Secrets and Product Development	All Pages	Ten Years
GX 656		8/5/2019	CC-00014110	Sales and Marketing Strategy	All Pages	Five Years
GX 658		6/24/2021	CC-00014176	Financial Data; Sales and Marketing Strategy; Trade Secrets and Product Development	All Pages	Ten Years
GX 659		6/10/2021	CC-00014201	Business Strategy/Strategic Investments; Financial Data; Sales and Marketing Strategy; Trade Secrets and Product Development	All Pages	Ten Years
GX 660		TY21	CC-00014471	Sales and Marketing Strategy; Trade Secrets and Product Development	All Pages	Ten Years
GX 661		TY21	CC-00014472	Sales and Marketing Strategy; Trade Secrets and Product Development	All Pages	Ten Years
GX 662		Aug. 2020	CC-00014473	Sales and Marketing Strategy	All Pages	Five Years
GX 664		Feb. 2022	CC-00014484	Sales and Marketing Strategy	All Pages	Five Years

Exhibit No.	Description	Date	Beg Bates	In Camera Treatment	Partial or Complete In Camera Treatment ⁵	Duration of In Camera Treatment
GX 665		Aug. 2021	CC-00014538	Sales and Marketing Strategy; Trade Secrets and Product Development	All Pages	Ten Years
GX 673		Nov. 2021	CC-00014627	Sales and Marketing Strategy	All Pages	Five Years
GX 681		Oct. 2021	CC-00014706	Sales and Marketing Strategy	All Pages	Five Years
GX 682		3/4/2020	CC-00014735	Sales and Marketing Strategy	All Pages	Five Years
GX 683		4/27/2020	CC-00014782	Sales and Marketing Strategy	All Pages	Five Years
GX 688		3/18/2020	CC-00014843	Sales and Marketing Strategy	All Pages	Five Years
GX 689		4/14/2020	CC-00014907	Sales and Marketing Strategy	All Pages	Five Years
GX 690		5/20/2020	CC-00014960	Sales and Marketing Strategy	All Pages	Five Years
GX 743		1/27/2023	CC-00015141	Sales and Marketing Strategy	CC-00015142-143; 149-150; 155-157; 172; 174-193	Five Years
GX 745		TY21	CC-00015202	Financial Data	All Pages	Five Years
GX 746		TY21	CC-00015215	Financial Data	All Pages	Five Years
GX 747		TY21	CC-00015223	Financial Data	All Pages	Five Years
GX 749		1/27/2023	CC-00015230	Financial Data; Sales and Marketing Strategy	CC-00015239-240; 244-254; 257-258; 262-265; 267-268; 271; 283-284; 291; 295; 298; 300-301; 303-307; 311-316; 318-321; 323; 325; 327; 329-334; 337-339; 344; 347-353; 355-356	Five Years
GX 765		1/13/2023	CC-00015377	Sales and Marketing Strategy	All Pages	Five Years
GX 857		TY19-20	CC-00015469	Sales and Marketing Strategy; Sensitive Personal Information	All Pages	Indefinite
GX 858		TY19-20	CC-00015470	Sales and Marketing Strategy; Sensitive Personal Information	All Pages	Indefinite

Exhibit No.	Description	Date	Beg Bates	In Camera Treatment	Partial or Complete In Camera Treatment ⁵	Duration of In Camera Treatment
GX 859		TY19–20	CC-00015471	Sales and Marketing Strategy; Sensitive Personal Information	All Pages	Indefinite
GX 860		TY20	CC-00015472	Sales and Marketing Strategy; Sensitive Personal Information	All Pages	Indefinite
GX 861		TY20	CC-00015473	Sales and Marketing Strategy; Sensitive Personal Information	All Pages	Indefinite
GX 862		TY20	CC-00015474	Sales and Marketing Strategy; Sensitive Personal Information	All Pages	Indefinite
GX 863		TY20–21	CC-00015475	Sales and Marketing Strategy; Sensitive Personal Information	All Pages	Indefinite
GX 864		TY21	CC-00015476	Sales and Marketing Strategy; Sensitive Personal Information	All Pages	Indefinite
GX 865		TY21	CC-00015477	Sales and Marketing Strategy; Sensitive Personal Information	All Pages	Indefinite
GX 866		TY21	CC-00015478	Sales and Marketing Strategy; Sensitive Personal Information	All Pages	Indefinite
GX 867		TY21–22	CC-00015479	Sales and Marketing Strategy; Sensitive Personal Information	All Pages	Indefinite
GX 868		TY21–22	CC-00015480	Sales and Marketing Strategy; Sensitive Personal Information	All Pages	Indefinite
RX 039		Sep-21	INTUIT-FTC-PART3-000485022	Business Strategy/Strategic Initiatives; Sales and Marketing Strategy; Trade Secrets and Product Development	All Pages	Ten Years
RX 045		1/11/2022	INTUIT-FTC-PART3-000484779	Business Strategy/Strategic Initiatives; Sales and Marketing Strategy	All Pages	Five Years
RX 049		11/19/2018	INTUIT-FFA-FTC-000066940	Business Strategy/Strategic Initiatives; Sales and Marketing Strategy	All Pages	Five Years
RX 050		5/16/2019	INTUIT-FFA-FTC-000526541	Financial Data; Pricing and Pricing Strategy	All Pages	Five Years
RX 051		TY19	INTUIT-FTC-PART3-000601173	Business Strategy/Strategic Initiatives; Financial Data; Pricing and Pricing Strategy	All Pages	Five Years

Exhibit No.	Description	Date	Beg Bates	In Camera Treatment	Partial or Complete In Camera Treatment ⁵	Duration of In Camera Treatment
RX 052		6/2/2022	INTUIT-FTC-PART3-000602247	Trade Secrets and Product Development; Sales and Marketing Strategy	All Pages	Ten Years
RX 053		TY19	INTUIT-FTC-PART3-000601811	Business Strategy/Strategic Initiatives; Financial Data; Pricing and Pricing Strategy; Sales and Marketing Strategy; Trade Secrets and Product Development	All Pages	Ten Years
RX 054		TY19	INTUIT-FTC-PART3-000602494	Business Strategy/Strategic Initiatives; Financial Data; Sales and Marketing Strategy	All Pages	Five Years
RX 055		TY20	INTUIT-FTC-PART3-000601463	Trade Secrets and Product Development	All Pages	Ten Years
RX 057		2021	INTUIT-FTC-PART3-000602289	Sales and Marketing Strategy	All Pages	Five Years
RX 059		6/8/2021	INTUIT-FTC-PART3-000602174	Financial Data; Pricing and Pricing Strategy	All Pages	Five Years
RX 060		Jul-20	INTUIT-FTC-PART3-000602376	Business Strategy/Strategic Initiatives; Sales and Marketing Strategy	All Pages	Five Years
RX 061		Feb-21	INTUIT-FTC-PART3-000602321	Business Strategy/Strategic Initiatives; Sales and Marketing Strategy	All Pages	Five Years
RX 065		7/31/2020		Sales and Marketing Strategy; Trade Secrets and Product Development	Pages 3; 4; 5; 6; 10–13; 15; 23–27; 33–39; 41–43; 51–53	Ten Years
RX 106		8/29/2022		Financial Data	All Pages	Five Years
RX 260		6/25/2022		Pricing and Pricing Strategy; Trade Secrets and Product Development	Pages 3; 4; 8; 12; 14; 18–21; 23; 24	Ten Years
RX 298		8/21/2018	INTUIT-FFA-FTC-000325087	Business Strategy/Strategic Initiatives; Financial Data; Pricing and Pricing Strategy; Sales and Marketing Strategy	All Pages	Five Years

Exhibit No.	Description	Date	Beg Bates	In Camera Treatment	Partial or Complete In Camera Treatment ⁵	Duration of In Camera Treatment
RX 310		3/20/2019	INTUIT-FFA-FTC-000057988	Sales and Marketing Strategy; Trade Secrets and Product Development	All Pages	Ten Years
RX 312		4/9/2019	INTUIT-FFA-FTC-000423732	Financial Data; Pricing and Pricing Strategy; Sales and Marketing Strategy	All Pages	Five Years
RX 322		9/18/2019	INTUIT-FFA-FTC-000368135	Business Strategy/Strategic Initiatives; Financial Data; Pricing and Pricing Strategy; Sales and Marketing Strategy	All Pages	Five Years
RX 325		8/5/2019	INTUIT-FTC-PART3-000608494	Business Strategy/Strategic Initiatives; Sales and Marketing Strategy	All Pages	Five Years
RX 334		10/25/2021	INTUIT-FTC-PART3-000608484	Sales and Marketing Strategy; Trade Secrets and Product Development	All Pages	Ten Years
RX 365		2/8/2021	INTUIT-FTC-PART3-000607742	Sales and Marketing Strategy	All Pages	Five Years
RX 366		4/19/2022	INTUIT-FTC-PART3-000607754	Sales and Marketing Strategy	All Pages	Five Years
RX 368		5/13/2021	INTUIT-FTC-PART3-000607750	Business Strategy/Strategic Initiatives; Sales and Marketing Strategy	All Pages	Five Years
RX 371		6/29/2021	INTUIT-FTC-PART3-000490288	Sales and Marketing Strategy	All Pages	Five Years
RX 377		5/16/2019	INTUIT-FTC-PART3-000608473	Business Strategy/Strategic Initiatives; Financial Data	All Pages	Five Years
RX 379		9/1/2020	INTUIT-FTC-PART3-000490565	Business Strategy/Strategic Initiatives; Sales and Marketing Strategy	All Pages	Five Years
RX 401		8/30/2022		Financial Data; Sales and Marketing Strategy	Pages 3; 8; 9; 21; 24; 29-34; 57; 58; 60-63; 65; 72-75; 77; 79-82; 85; 86, 91-94; C-1 to C-3; D2	Five Years
RX 402		8/30/2022		Financial Data; Sales and Marketing Strategy	Pages 38; 42; 45; 46; B-1	Five Years

Exhibit No.	Description	Date	Beg Bates	In Camera Treatment	Partial or Complete In Camera Treatment ⁵	Duration of In Camera Treatment
RX 571		8/30/2022	INTUIT-FTC-PART3-000603004	Financial Data	All Pages	Five Years
RX 572		8/30/2022	INTUIT-FTC-PART3-000603000	Financial Data	All Pages	Five Years
RX 573		8/30/2022	INTUIT-FTC-PART3-000603001	Financial Data	All Pages	Five Years
RX 574		8/30/2022	INTUIT-FTC-PART3-000602999	Financial Data	All Pages	Five Years
RX 575		8/30/2022	INTUIT-FTC-PART3-000603002	Financial Data	All Pages	Five Years
RX 576		8/30/2022	INTUIT-FTC-PART3-000603029	Financial Data	All Pages	Five Years
RX 579		TY21	INTUIT-FTC-PART3-000602936	Sales and Marketing Strategy; Trade Secrets and Product Development	All Pages	Ten Years
RX 582		4/11/2019	INTUIT-FTC-PART3-000601283	Sales and Marketing Strategy	INTUIT-FTC-PART3-000601306; 307; 331; 349	Five Years
RX 592		Aug-21	INTUIT-FTC-PART3-000602627	Business Strategy/Strategic Initiatives; Sales and Marketing Strategy; Trade Secrets and Product Development	All Pages	Ten Years
RX 594		TY20	INTUIT-FTC-PART3-000601354	Business Strategy/Strategic Initiatives; Financial Data; Sales and Marketing Strategy	All Pages	Five Years
RX 596		Feb-22	INTUIT-FTC-PART3-000602728	Sales and Marketing Strategy	All Pages	Five Years
RX 599		3/28/2022		Financial Data; Pricing and Pricing Strategy; Sales and Marketing Strategy	Pages 3; 4; 8; 14; 18-21; 23; 24	Five Years
RX 600		8/22/2022		Financial Data; Pricing and Pricing Strategy; Sales and Marketing Strategy	Pages 3; 6-10; 17; 21; 22; 27; 32; Statement of Material Facts 1; 2; 4-6; 8; 9; 11-16	Five Years

Exhibit No.	Description	Date	Beg Bates	In Camera Treatment	Partial or Complete In Camera Treatment ⁵	Duration of In Camera Treatment
RX 698		11/4/2020		Financial Data; Sales and Marketing Strategy	All Pages	Five Years
RX 704		5/16/2019	INTUIT-FTC-PART3-000607308	Financial Data; Pricing and Pricing Strategy	All Pages	Five Years
RX 706		Aug-21	INTUIT-FTC-PART3-000607412	Business Strategy/Strategic Initiatives; Sales and Marketing Strategy; Trade Secrets and Product Development	All Pages	Ten Years
RX 723		1/16/2019	INTUIT-FFA-FTC-000329046	Financial Data; Pricing and Pricing Strategy; Sales and Marketing Strategy; Trade Secrets and Product Development	All Pages	Ten Years
RX 765		9/2/2019	INTUIT-FTC-PART3-000607561	Pricing and Pricing Strategy; Sales and Marketing Strategy	All Pages	Five Years
RX 795		5/14/2019	INTUIT-FFA-FTC-000066726	Financial Data; Pricing and Pricing Strategy	All Pages	Five Years
RX 804		5/8/2019	INTUIT-FFA-FTC-000066459	Business Strategy/Strategic Initiatives; Sales and Marketing Strategy	All Pages	Five Years
RX 809		3/29/2022	INTUIT-FTC-PART3-000608488	Sales and Marketing Strategy	All Pages	Five Years
RX 810		7/8/2021	INTUIT-FTC-PART3-000616733	Business Strategy/Strategic Initiatives; Financial Data; Sales and Marketing Strategy	All Pages	Five Years
RX 811		5/6/2021	INTUIT-FTC-PART3-000608578	Business Strategy/Strategic Initiatives; Financial Data; Sales and Marketing Strategy	All Pages	Five Years
RX 812		5/20/2022	INTUIT-FTC-PART3-000609964	Pricing and Pricing Strategy	All Pages	Five Years
RX 814		8/31/2021	INTUIT-FTC-PART3-000616784	Business Strategy/Strategic Initiatives; Sales and Marketing Strategy	All Pages	Five Years

Exhibit No.	Description	Date	Beg Bates	In Camera Treatment	Partial or Complete In Camera Treatment ⁵	Duration of In Camera Treatment
RX 815		TY21	INTUIT-FTC-PART3-000490339	Sales and Marketing Strategy	All Pages	Five Years
RX 817		2022	INTUIT-FTC-PART3-000608568	Sales and Marketing Strategy	All Pages	Five Years
RX 818		TY21	INTUIT-FTC-PART3-000608569	Sales and Marketing Strategy	All Pages	Five Years
RX 819		TY21	INTUIT-FTC-PART3-000608570	Pricing and Pricing Strategy; Sales and Marketing Strategy	All Pages	Five Years
RX 820		TY20	INTUIT-FTC-PART3-000608571	Pricing and Pricing Strategy; Sales and Marketing Strategy; Sensitive Personal Information	All Pages	Indefinite
RX 821		TY21	INTUIT-FTC-PART3-000608572	Pricing and Pricing Strategy; Sales and Marketing Strategy; Sensitive Personal Information	All Pages	Indefinite
RX 822		TY20	INTUIT-FTC-PART3-000608573	Pricing and Pricing Strategy; Sales and Marketing Strategy	All Pages	Five Years
RX 823		TY21	INTUIT-FTC-PART3-000608574	Pricing and Pricing Strategy; Sales and Marketing Strategy	All Pages	Five Years
RX 825		TY21	INTUIT-FTC-PART3-000608576	Sales and Marketing Strategy	All Pages	Five Years
RX 1016		1/13/2023		Financial Data; Sales and Marketing Strategy	Pages 19; 20; 44; 52; 53; 136; 137	Five Years
RX 1017		1/13/2023		Financial Data; Sales and Marketing Strategy	Pages 52; 54; 61; 66; 67; 69-73; 75; 76; 78; 80; 84; 85; 91; B-2; C-1 to C-16; D-1 to D-11	Five Years
RX 1018		1/13/2023		Financial Data; Sales and Marketing Strategy	Pages 11; 12; 18-20; 22-24; 26-28; 32-35; 37; 38; 44; 47; 53; 54; 62; 64; 66-68; 72; 76-80; 92-99; 102-105; 110; 113; 114; 119; 124; 126-131; 133; 134; 136; 144-147; C-1 to C-4; C-14; C-18; C-37; C-38; F-2	Five Years

Exhibit No.	Description	Date	Beg Bates	In Camera Treatment	Partial or Complete In Camera Treatment ⁵	Duration of In Camera Treatment
RX 1027		1/13/2023		Financial Data; Sales and Marketing Strategy	Pages 2; 5-11; 13; 14; 17-19; 32; 33; 38; 40; 42; 43; 44; 46-52; 54-58; 61-72; 74-83; 85-89; 91; 93; 94-116; B1; B-17; C-33; D-2; D-3; D-6; D-10; D-11 to D-27; D-29 to D-32; D-34 to D-39	Five Years
RX 1030		TY21	INTUIT-FTC-PART3-000490338	Sales and Marketing Strategy	All Pages	Five Years
RX 1345		1/27/2023		Financial Data; Sales and Marketing Strategy	Pages 10-11; 15-25; 28-29; 33-36; 38-39; 42; 54-55; 62; 66; 69; 71-72; 74-78; 82-87; 89-92; 94; 96; 98; 102-105; 108-110; 115; 118-124; 126-127	Five Years
RX 1362		2/16/2023		Sales and Marketing Strategy	TOC 1-2; Pages 6-7; 12-14; 29; 31-50	Five Years
RX 1372		TY19-20	INTUIT-FTC-PART3-000618568	Sales and Marketing Strategy; Sensitive Personal Information	All Pages	Indefinite
RX 1373		TY21-22	INTUIT-FTC-PART3-000618579	Sales and Marketing Strategy; Sensitive Personal Information	All Pages	Indefinite
RX 1374		TY20-21		Sales and Marketing Strategy	All Pages	Five Years
RX 1375		TY19-21		Sales and Marketing Strategy	All Pages	Five Years
RX 1376		TY21		Sales and Marketing Strategy	All Pages	Five Years
RX 1385		TY21		Financial Data; Sales and Marketing Strategy	All Pages	Five Years
RX 1386		TY21		Financial Data; Sales and Marketing Strategy	All Pages	Five Years
RX 1388		TY20-21		Sales and Marketing Strategy	All Pages	Five Years
RX 1389		TY20-22		Sales and Marketing Strategy	All Pages	Five Years
RX 1394		2/10/2023		Financial Data; Sales and Marketing Strategy	Pages 27-29; 34-35; 99; 107; 140; 173; 180; 186	Five Years

Exhibit No.	Description	Date	Beg Bates	In Camera Treatment	Partial or Complete In Camera Treatment ⁵	Duration of In Camera Treatment
RX 1395		2/15/2023		Financial Data; Sales and Marketing Strategy	Pages 84; 87; 89; 92-97; 102-104; 120; 136-138; 142-143; 147; 153-155; 157; 166-172; 175-178; 180-183	Five Years
RX 1396		2/16/2023		Financial Data; Sales and Marketing Strategy	Pages 147-148; 150; 248; 250; 253; 255; 257; 272-273; 279-282; 284; 317-323; 325; 327	Five Years
RX 1543		3/9/2023		Sales and Marketing Strategy	All Pages	Five Years
RX 1544		3/6/2023		Sales and Marketing Strategy	All Pages	Five Years
RX 1545		2/23/2023		Sales and Marketing Strategy	All Pages	Five Years
RX 1546		2/16/2023		Sales and Marketing Strategy	All Pages	Five Years
RX 1547		2/16/2023		Sales and Marketing Strategy	All Pages	Five Years

**UNITED STATES OF AMERICA
FEDERAL TRADE COMMISSION
OFFICE OF ADMINISTRATIVE LAW JUDGES**

In the Matter of:

Intuit Inc., a corporation.

Docket No. 9408

**DECLARATION OF JACK RUBIN
IN SUPPORT OF INTUIT INC.'S SECOND
MOTION FOR *IN CAMERA* TREATMENT OF CERTAIN TRIAL EXHIBITS**

I, Jack Rubin, declare as follows:

1. Since 2018, I have served as Vice President in the Consumer Group at Intuit. Since June 2021, I have served as Vice President, Marketing, Partnerships & Advertising Operations at Intuit. From March 2020 to June 2021, I served as Vice President, Business Practices and Strategy at Intuit. And from 2018 to March 2020, I served as Vice President, Marketing at Intuit.
2. I submit this declaration in support of Intuit's Second Motion for *In Camera* Treatment of Certain Trial Exhibits.
3. Intuit seeks *in camera* treatment of exhibits or portions of exhibits included on either Intuit's exhibit list or Complaint Counsel's exhibit list. Those exhibits are identified herein and in Attachment A to Intuit's Second Motion for *In Camera* Treatment of Certain Trial Exhibits.
4. Given my years of experience at Intuit, I have personal knowledge of the information contained in the exhibits discussed in this declaration, their competitive significance

to Intuit, the confidential treatment they obtain at Intuit, and the repercussions of their public release. Based on my review of the exhibits and conversations with individuals who reviewed the documents at my direction, my knowledge of Intuit's business, my familiarity with the confidential nature of Intuit's business and its information and documents, and my understanding of the highly competitive industry that Intuit operates within, I attest that the public disclosure and dissemination of the exhibits or portions of exhibits identified in this declaration and Attachment A to Intuit's Second Motion for *In Camera* Treatment of Certain Trial Exhibits would result in substantial competitive and financial injury to Intuit.

5. Intuit treats the information and documents for which it seeks *in camera* treatment as confidential and limits its disclosure to Intuit employees or agents that need to know the information to perform their work on behalf of the company. Intuit also takes reasonable steps to protect its network and otherwise limit access to the specific documents at issue in this motion through permissions managed within Google Workspace.

6. As explained in greater detail below, the exhibits identified below and in Attachment A contain confidential information regarding Intuit's financial data, pricing and pricing strategy, sales and marketing strategy, trade secrets and product development, business strategy and strategic initiatives, and/or regulatory strategy. They also include confidential information relating to the IRS Free File program.

7. Disclosing this confidential information would allow Intuit's competitors to review and replicate Intuit's proprietary business methods for their own use and would allow Intuit's competitors to gain key insight into Intuit's internal business strategy and competitive decision making. Disclosing this information would also give Intuit's competitors direct insight into how Intuit measures the success of its business and, by disclosing how these metrics are

used as part of business analysis and strategic planning, would allow competitors to better position themselves to counter Intuit's business strategy. Intuit's competitors could also use the confidential data regarding revenue Intuit received from specific groups of consumers to undermine Intuit's business strategy or to identify segments of Intuit's customer base to which they could market competing products. Because the online tax preparation industry is extremely competitive, with some of Intuit's competitors running advertisements that expressly compare their products and pricing to Intuit's offerings, Intuit's competitors would likely exploit this information for their own gain. The public disclosure of this information thus would substantially prejudice Intuit by causing the company irreparable competitive and financial harm.

8. The motion for *in camera* treatment is narrowly tailored to protect Intuit's confidential information.

9. Intuit has grouped the exhibits on the parties' respective exhibit lists for which it seeks *in camera* treatment into the following categories, by document type:

- a. Internal Intuit Data
- b. Internal Intuit White Papers, Creative Briefs, Strategy Documents, and Other Reports
- c. Internal Intuit Emails
- d. Internal Intuit Presentations
- e. Investigatory Transcripts and Other Litigation Documents

10. As an internal practice, Intuit utilizes PowerPoint presentations to develop and document its confidential data and metrics, business, regulatory, and marketing strategies, and other confidential and proprietary information. As with all documents that contain such information, Intuit strictly limits the dissemination of these presentations to individuals who need

the sensitive information to perform their business functions. That an Intuit strategy is formatted as a presentation is not an indication that it is widely disseminated throughout the company. By way of example, GX 646 is a presentation that contains confidential information relating to Intuit's sales and marketing strategies that was only distributed to those on a need-to-know basis. Each PowerPoint presentation identified in Attachment A was not widely disseminated within Intuit.

11. Intuit has further grouped the documents identified in Attachment A by reference to the type of confidential and competitively sensitive information contained within, according to the categories identified below:

- a. Financial Data
- b. Pricing and Pricing Strategy
- c. Sales and Marketing Strategy
- d. Trade Secrets and Product Development
- e. Business Strategy/Strategic Initiatives
- f. Regulatory Strategy

12. In addition, Intuit has identified in attachment A documents that contain confidential information related to the IRS Free File Program. In addition to those documents containing confidential information that warrants *in camera* treatment, information related to the IRS Free File program is wholly irrelevant to Intuit's marketing of its commercial free product that is the focus of this proceeding.

13. Many exhibits within each identified document type include more than one category of confidential information and are therefore listed below more than once.

14. Certain of the exhibits for which Intuit seeks *in camera* treatment predate 2020. The information in these documents remain competitively sensitive because they reflect Intuit's *current* trade secrets and business metrics that are not publicly available. Many of these exhibits reflect Intuit's multiyear business strategy and product development plans, and accordingly disclose not only current strategic considerations but also business and product development strategy that is relevant to future tax years. If this information were publicly disclosed, Intuit's competitors would gain detailed insight into Intuit's ongoing confidential business, regulatory, and financial metrics that competitors could then use to competitively disadvantage Intuit. *In camera* treatment of these documents are necessary to prevent serious competitive and financial injury to Intuit. More details regarding these specific pre-2020 documents, including the ongoing confidential information these documents contain, are shared below.

A. Internal Intuit Data

15. Financial Data. **RX 106, 571–576, 1385, and 1386** are spreadsheets and other data compilations that contain detailed information about revenue Intuit receives from each TurboTax product, including the number of users for each product and a breakdown of the product SKU and specific incentives associated with the various consumer segments. Documents in this category also include consumer behavior trends observed through buying patterns. Intuit relies on this financial data and consumer buying patterns to make strategic business decisions relating to its product line-up, creative campaigns, and future business initiatives based on its confidential assessment of consumer trends and product performance breakdown. This information is non-public, and Intuit expends great time, money, and effort to protect this financial data in the ordinary course of business. For instance, Intuit circulates this information internally to only those individuals who need access in the course of their work and

only offers employees access to where those documents are stored if needed. If Intuit's financial data was disclosed, Intuit's competitors could use it to identify segments of Intuit's customer base and certain products to capitalize on and use to market competing products. For instance, competitors could use this information to develop products and channel further investments into products that directly compete with Intuit's strongest products. Intuit's business model and financial decision-making also rests on the assumption that competitors will not gain insight into confidential details on how to undercut Intuit's most profitable business lines. Were this information disclosed publicly, it would result in serious financial and competitive injury to Intuit, specifically placing Intuit at risk of an unfair competitive advantage and potentially losing a portion of its customer base.

16. Pricing and Pricing Strategy. **RX 812 and 819–823** are spreadsheets and other data compilations that contain non-public pricing information and information about Intuit's pricing strategy, including internal analyses of customer demographics and buying patterns. Certain spreadsheets also contain detailed breakdowns of Intuit's pricing model throughout the tax season, including details about the pricing strategy broken down by date during the course of the tax season and by product, bundle, and incentive offerings. While Intuit's final prices for its products are public, the strategy applied to develop, test, and deploy those prices are considered by the company to be highly confidential. Intuit has invested several resources to develop and protect these analyses from outside disclosure. Intuit manages the dissemination of this information within the company through internal systems that limit access to only Intuit employees or agents who necessarily use the information to perform their business functions. Disclosure of Intuit's pricing strategy would give Intuit's competitors detailed information about how Intuit structures its pricing strategy and methods used to market its offerings to discrete

customer segments. This knowledge would provide Intuit's competitors with an unfair competitive advantage, allowing them to alter their own pricing strategies to undercut Intuit's strategies. Moreover, disclosing those documents would reveal how Intuit tracks and plans those strategies, potentially allowing customers to use those processes without needing to separately invest the time and resources required to develop such a methodology for how to maximize its business strategy relying on pricing variance by customer segment, product channel, and timing during the tax season.

17. Sales and Marketing Strategy. **GX 431–437, 444, 660, 661, and 857–868 and RX 579, 815, 817–823, 825, 1030, 1372 (duplicate of GX 857), 1373 (duplicate of GX 868), 1374–1376, 1385, 1386, 1388, 1389, 1544, and 1546** are spreadsheets and other data compilations evidencing Intuit's sales and marketing strategies. **GX 434, 435, 660, and 661** are spreadsheets containing confidential metrics reflecting audience size and customer engagement with Intuit's advertisements, among other datapoints, which Intuit uses to analyze the efficacy of different advertising strategies. If publicly disclosed, this information would allow Intuit's competitors to gain an unfair competitive advantage in marketing against Intuit by having detailed information about Intuit's marketing plans and strategies. Certain of these documents also disclose the specific advertising strategies Intuit uses to disseminate online advertisements, including paid search keywords it uses, which would reveal Intuit's confidential advertising strategy and how Intuit works to ensure its advertisements out-perform its competitors' advertisements for key customer segments. Disclosing that information would allow competitors to bypass or shortcut developing their own effective marketing campaigns and instead capitalize on the marketing strategies known to be the most effective to Intuit. **GX 431, 432, 433, 436, and 437 and RX 1389** are spreadsheets that identify the dates and times in which Intuit's TurboTax

television advertisements were aired. While the air dates may not be confidential, columns that identify the target rating points (TRPs) are non-public and confidential. Specifically, TRPs reveal the percentage of a company's target audience that sees the advertisements, revealing information both about the target audience and whether Intuit was successful in reaching that target audience by airing the advertisement at the time and place identified. If publicly disclosed, Intuit's competitors could similarly leverage Intuit's information to either undermine or counteract Intuit's marketing campaigns or to develop strategies for reaching target audiences relying on Intuit's data, giving Intuit's competitors an unfair business advantage. **GX 857-868 and RX 1372-1376** contain detailed data compiling Intuit interactions with persons who contacted Intuit's customer support staff. Intuit uses these documents to evaluate and integrate consumer feedback into its business strategies going forward. Further, the documents reveal Intuit's processes and strategies for soliciting, tracking, and responding to customer feedback. If publicly disclosed, Intuit's competitors would have access to Intuit-specific feedback and may capitalize on this information to undercut Intuit's reputation or consumer messaging. Intuit's competitors may also capitalize on this information for their own benefit by implementing systems and strategies based on Intuit's, giving them an unfair competitive advantage. Intuit has gone to great lengths to ensure that its sales and marketing strategies remain confidential. Only employees who need this information to carry out their duties have access to this information, and Intuit's has systems in place to ensure that its sales and marketing information remains confidential.

18. Sensitive Personal Information. **GX 857-868 and RX 820, 821, 1372, and 1373** are spreadsheets that contain the emails, phone numbers, and demographic details of consumers who have contacted Intuit's customer support staff. Intuit also understands that certain records

within these large datasets may also include customers' highly confidential personal information, including tax information and social security numbers. Because this information relates to third parties' personal, financial, and tax history, it reveals sensitive personal information and should be protected from public disclosure.

19. Trade Secrets and Product Development. **GX 431-437, 444, 660, and 661 and RX 55 and 579** are spreadsheets and other data compilations that reveal how Intuit tests and evaluates TurboTax products and features, manages consumer interactions and behavioral trends, and evaluates advertisement effectiveness. For example, **RX 579** includes a highly confidential breakdown of Intuit's learned consumer behavior trends, including consumer rationales and interests in various product offerings, the most effective methods used to reach various consumer segments, and an evaluation of improvements made to these strategies over time to increase effectiveness. Intuit manages the dissemination of this information within the company through internal systems that limit access to only Intuit employees or agents who necessarily use the information to perform their business functions. If the information in these documents is disclosed, Intuit's harm would be two-fold. First, Intuit's competitors could replicate Intuit's current strategies and immediately employ Intuit's confidential and developed trade secrets used to reach individual, discrete consumer segments. This could result in Intuit losing its customer base, and its competitive advantage. Second, Intuit's competitors could use this information to undermine or counteract Intuit's strategies by shaping their own marketing plans to account for this information. This would give competitors an unfair advantage over Intuit and allow competitors to benefit from the resources and strategies that Intuit has put in place to maintain its competitive advantage and retain its customer base.

B. Internal Intuit White Papers, Creative Briefs, Strategy Documents, and Other Reports

20. Business Strategy/Strategic Initiatives. **GX 396, 638, 639, and 641 and RX 368, 811, and 814** are white papers, creative briefs, strategy documents, and other reports that discuss Intuit's business model and strategic initiatives. These documents also evaluate the competitive landscape, relevant market trends, and TurboTax's position relative to its competitors. Based on this information, these documents detail key short- and long-term strategic initiatives, including strategic financial investment allocations, product focus decisions, and potential areas for growth and acquisition. Disclosure of these documents would cause immediate financial, business, and competitive harm to Intuit, as these documents detail Intuit's highly confidential assessment of areas of potential growth and financial investment and would give Intuit's competitors an unfair competitive advantage. If competitors obtained access to Intuit's confidential business strategies and initiatives, Intuit's competitors could use Intuit's business and strategic initiatives to undercut or respond to Intuit's strategies, making them less effective or potentially unviable. Moreover, Intuit's competitors could attempt to capitalize on strategic opportunities identified in the documents, essentially stealing Intuit's strategies.

21. Financial Data. **GX 396, 638, and 639 and RX 811** are internal Intuit white papers and reports, portions of which reveal Intuit's financial strategies, non-public financial projections and data, as well as the confidential metrics and methods Intuit uses to make those projections. For instance, Intuit circulates this information internally to only those individuals who need access in the course of their work and only offers employees access to where those documents are stored if needed. Intuit also relies on this financial data in making strategic business decisions. If Intuit's competitors gained direct insight into Intuit's financial health and business strategies, and how Intuit's confidential metrics are used as part of its business analysis,

it would allow competitors to develop strategies to undermine Intuit's marketing and sales. For instance, disclosure of this information would provide Intuit's competitors with direct insight into Intuit's most profitable business segments, product mixes, and customer groups, which would allow Intuit's competitors to undercut and target its most successful business lines using such information. Moreover, competitors would be able to determine Intuit's business strategies based on those financial metrics and develop their own strategies to respond to or counteract Intuit's.

22. Sales and Marketing Strategy. **GX 634-635, 641, 673, 682, and 683 and RX 365-366, 368, 811, 814, and 1547** are white papers, creative briefs, strategy documents, and other reports that reveal highly confidential internal business and marketing strategy, including Intuit's reasons for making key decisions about the marketing and promotion of its products and the process by which Intuit reached those decisions. **RX 1547** is a draft video advertisement for Intuit's Tax Year 2022 Free Edition creative campaign that has not yet aired publicly. Intuit's creative campaigns and strategic marketing decisions include efforts to differentiate its products and deliver distinct messages to better reach consumers and address needs identified through multiple years of market research and analysis. If Intuit's confidential marketing strategy and business metrics were disclosed to its competitors, Intuit's competitors would be able to undermine or counteract Intuit's strategies. For example, Intuit's competitors could release their own marketing to coopt, dilute, or directly respond to Intuit's marketing both in the short term and over Intuit's planned long-term use of many of its creative strategies. Moreover, Intuit's competitors could develop business strategies to undermine or counteract the strategies reflected in choosing certain advertisements, which often reflect internal decision-making and institutional knowledge that Intuit has developed about products and pricing over time. Even when the ads

are published, Intuit's multi-year development of its methodology used to develop and choose that ad campaign remains confidential.

23. Trade Secrets and Product Development. **GX 396** is an internal strategy document containing highly confidential trade secrets, including the metrics Intuit uses to track the effectiveness and profitability of its products. This document summarizes Intuit's current business model and strategy initiatives. It also includes a discussion of Intuit's future strategy and details key market, customer, and competitive factors against which Intuit must innovate to stay competitive in the short and long term. Intuit keeps this information confidential through internal systems that limit access to only Intuit employees or agents who necessarily use the information to perform their business functions. By disclosing Intuit's trade secrets and product developments, these confidential metrics would provide Intuit's competitors with an unfair competitive advantage and allow them to either undermine, counter, or copy Intuit's current and future business strategies.

C. Internal Intuit Emails

24. Business Strategy/Strategic Initiatives. **GX 393 and 443** are internal Intuit email communications that contain accompanying internal presentations regarding financial forecasts, market and consumer trends, and future initiatives. Portions of these exhibits discuss confidential business strategy relating to Intuit's free and paid commercial products. The documents reveal Intuit's internal business strategy, including future business plans and strategy goals, relating to Intuit's free and paid commercial products as well as specific metrics and methods used by Intuit to track the effectiveness and profitability of its products, and how those metrics are used as part of an analysis to shape future business decisions. For example, **GX 393** includes a detailed discussion of future strategy to address consumer feedback and tailor creative

campaign messaging more effectively. If this confidential information were publicly disclosed, Intuit's competitors would gain detailed insight into business strategies Intuit is currently working to implement to gain a competitive advantage, one which would be nullified if Intuit's competitors also adopted it.

25. Financial Data. **GX 658** is an internal Intuit email communication, which contains an accompanying internal presentation, regarding earnings results and financial forecasts. Portions of this exhibit discusses Intuit's financial strategies, non-public financial projections and data, as well as the confidential metrics and methods Intuit uses to make those projections. For instance, Intuit circulates this information internally to only those individuals who need access in the course of their work and only offers employees access to where those documents are stored if needed. Intuit relies on this financial data in making strategic business decisions. If this confidential information were publicly disclosed, Intuit's competitors would gain direct insight into Intuit's financial health and business strategies. Public disclosure of this information would also reveal Intuit's highest performing customer segments and product mixes, information confidential to Intuit because of its critical role in Intuit's ongoing business model. If disclosed, competitors would be able to target those customer segments or otherwise work to undermine or counteract Intuit's strategies, gaining an unfair advantage.

26. Pricing and Pricing Strategy. **GX 395** is an internal Intuit email communication, which discusses Intuit's pricing strategies and current financial trends used to inform those strategies. This information is non-public, and Intuit relies on it in making strategic business decisions. If this confidential information were publicly disclosed, Intuit's competitors would gain direct insight into Intuit's pricing methodology, one of the main factors on which Intuit competes with its competitors. Public disclosure of Intuit's pricing model would allow Intuit's

competitors to undercut Intuit on price and financially harm Intuit by developing strategies that target Intuit's market share and its most important customer and product segments.

27. Sales and Marketing Strategy. **GX 655 and 658 and RX 334** are internal Intuit email communications, some of which contain accompanying internal presentations, regarding advertisement spending allocations, go-to-market plans, market and consumer trends, consumer reviews, and other marketing strategies. Portions of these exhibits reveal confidential marketing strategy, including key marketing decisions, as well as metrics and tools deployed by Intuit to track customer usage of its products and product performance that are currently in use by Intuit and central to the development of the company's business strategy. Intuit manages the dissemination of this information within the company through internal systems that limit access to only Intuit employees or agents who necessarily use the information to perform their business functions. If this confidential information were publicly disclosed, Intuit's competitors would gain detailed insight into Intuit's ongoing and future sales and marketing initiatives and strategies, an essential component of Intuit's overall business strategy to increase its market share and gain and retain more customers. Intuit has already heavily invested in these marketing strategies and early access would also provide Intuit's competitors with time to tailor their own marketing strategies to undercut or counteract Intuit's, giving them an unfair competitive advantage and the potential ability to gain portions of Intuit's customer base.

28. Trade Secrets and Product Development. **GX 393, 397, 655, and 658 and RX 334** are internal Intuit email communications, some of which contain accompanying internal presentations, regarding growth strategy, advertisement performance, product offerings, and business metrics. Portions of these exhibits contain highly confidential trade secrets including the metrics Intuit uses to track the success of its organic search marketing, the effectiveness and

profitability of its products, customer usage of its products, and an analysis of the financial effect of certain business decisions. Intuit manages the dissemination of this information within the company through internal systems that limit access to only Intuit employees or agents who necessarily use the information to perform their business functions. If this confidential information were publicly disclosed, Intuit's competitors would gain detailed insight into Intuit's multi-year business strategies and metrics. Those competitors could use that information to revise their own product mixes and strategic initiatives to respond to or counteract Intuit's strategies, giving them an unfair competitive advantage. For instance, Intuit's competitors could respond to Intuit's confidential strategies by developing and emphasizing product bundles or additional features that Intuit is currently considering but has not yet launched.

D. Internal Intuit Presentations

29. Business Strategy/Strategic Initiatives. **GX 394, 399-400, 402, 403, 410, 457, 636, 637, and 659 and RX 39, 45, 51, 53-54, 60, 61, 379, 592, 594, 706, and 810** are internal Intuit presentations prepared for campaign performance and business strategy reviews. Portions of these exhibits describe confidential business strategy relating to Intuit's free and paid commercial products. The documents reveal Intuit's internal business strategy, including future plans and strategy goals, relating to Intuit's free and paid commercial products as well as specific metrics and methods used by Intuit to track the effectiveness and profitability of its products, and how those metrics are used as part of an analysis to shape future business decisions. If this confidential information were publicly disclosed, Intuit's competitors would gain detailed insight into Intuit's business strategies and metrics and could revise their own business strategies to take advantage of that information. For example, certain of these presentations include detailed analysis of how Intuit determines which advertising campaigns to use. Intuit has invested

substantial time and resources over many years to develop methodologies to evaluate creative campaigns, product mixes, and pricing strategies to capitalize on growth opportunities during an upcoming tax season. Public disclosure of this multi-faceted approach would undermine Intuit's own initiatives and provide its competitors insights into Intuit's methodology. Those competitors could then develop strategies to undermine or counteract Intuit's strategies or repurpose Intuit's information for their own benefit, giving them an unfair competitive advantage.

30. Financial Data. **GX 392, 398-399, 401-403, 410, 441-442, 451-452, 452-A, 453, 453-A, 457, and 659 and RX 51, 53-54, 59, 594, and 810** are internal Intuit presentations prepared for end of season performance reviews, weekly update meetings, campaign performance reviews, business strategy reviews, consumer survey studies, and various other purposes. Portions of these exhibits reveal Intuit's financial strategies, non-public financial projections and data, as well as the confidential metrics and methods Intuit uses to make those projections. Intuit circulates this information internally to only those individuals who need the access in the course of their work and only offers employees access to where those documents are stored if needed. Intuit also relies on this financial data in making strategic business decisions. If this confidential information were publicly disclosed, Intuit's competitors would gain direct insight into Intuit's financial health and business strategies. For instance, disclosure of this information would provide Intuit's competitors with direct insight into Intuit's most profitable business segments, product mixes, and customer groups, which would allow Intuit's competitors to undercut and target its most successful business lines using such information. Moreover, competitors would be able to determine Intuit's business strategies based on those financial metrics and develop their own strategies to respond to or counteract Intuit's.

31. Pricing and Pricing Strategy. **GX 636 and RX 51, 53, and 59** are internal Intuit presentations prepared for business strategy reviews, consumer survey studies, and various other purposes. Portions of these exhibits reveal information concerning Intuit's pricing strategy, specifically product usage by specific groups of customers, as well as tools deployed by Intuit to track customer usage of its products. This information is non-public, and Intuit relies on it in making strategic business decisions. Intuit manages the dissemination of this information within the company through internal systems that limit access to only Intuit employees or agents who necessarily use the information to perform their business functions. If this confidential information were disclosed, Intuit's competitors could use it to undermine Intuit's business strategy. Public disclosure would also reveal Intuit's financial strategies used to capitalize on consumer behavioral trends during the tax season to maximize profit and invest in certain customer segments and product mixes to drive sales. Competitors could use that information to respond to or undercut Intuit's strategies, or adopt those strategies themselves, giving them an unfair competitive advantage resulting in serious competitive and commercial harm to Intuit.

32. Sales and Marketing Strategy. **GX 392, 398-399, 401, 409, 409-A, 441-442, 451-452, 452-A, 453, 453-A, 456-457, 460-461, 472-473, 636, 643-646, 648-649, 651, 653, 659, 662, 664, 665, 681, and 688-690 and RX 39, 45, 52-54, 57, 60-61, 371, 379, 592, 594, 596, 706, 809, 810, 1543, and 1545** are internal Intuit presentations prepared for campaign performance and business strategy reviews. Portions of these exhibits reveal confidential marketing strategy, including key marketing decisions, as well as metrics and tools deployed by Intuit to track customer usage of its products and product performance that are currently in use by Intuit and central to the development of the company's business strategy. Intuit's marketing initiatives and creative campaigns are an essential component of its overall strategic initiatives.

Intuit invests significant time and resources into crafting consumer messaging, evaluating consumer needs, and targeting certain consumer segments by product need. This distinct and differentiated approach is one of Intuit's main business strategies to grow its consumer base. If this confidential information were publicly disclosed, Intuit's competitors would gain detailed insight into Intuit's business strategy and metrics and could revise their own business strategy to take advantage of Intuit's confidential information. Competitors could also use this information to respond to or counteract Intuit's strategies, giving them an unfair competitive advantage, resulting in serious competitive and commercial harm to Intuit.

33. Trade Secrets and Product Development. **GX 392, 394, 398-399, 401-403, 409, 409-A, 410, 441-442, 451-452, 452-A, 453, 453-A, 456-457, 460-461, 472-473, 636, 643-645, 649, 651, 659, and 665 and RX 39, 52-53, 592, and 706** are internal Intuit presentations prepared for campaign performance and business strategy reviews. Portions of these exhibits contain highly confidential trade secrets including the metrics Intuit uses to track the success of its organic search marketing, the effectiveness and profitability of its products, customer usage of its products, and an analysis of the financial effect of certain business decisions. Intuit manages the dissemination of this information within the company through internal systems that limit access to only Intuit employees or agents who necessarily use the information to perform their business functions. If this confidential information were publicly disclosed, Intuit's competitors would gain detailed insight into Intuit's trade secrets and evaluative methodologies. Specifically, public disclosure would reveal the metrics core to Intuit's decision making and the manner in which Intuit plans to develop its products and business model over the long term. Over the years, Intuit has expended considerable resources to develop innovative products and services, to compete in the tax-preparation market. By providing Intuit's competitors with a preview of such

initiatives, Intuit's competitors could gain a competitive advantage to copy or counter these initiatives and potentially overtake a portion of Intuit's customer base.

E. Investigatory Transcripts and Other Litigation Documents

34. Financial Data. **GX 80, 745–747, and 749 and RX 401, 402, 599, 600, 698, 1016–1018, 1027, 1345, and 1394–1396** are deposition transcripts, investigational hearing transcripts, civil investigative demand responses, expert testimony, and other litigation documents that reveal confidential and highly sensitive financial data, including the revenue received from specific groups of customers and from specific commercial products. Intuit circulates this information internally to only those individuals who need to access it in the course of their work and only offers employees access to where those documents are stored if needed. Intuit also relies on this data in making strategic business decisions with respect to its products. If this confidential information were publicly disclosed, Intuit's competitors would gain insight into Intuit's strategic methodology for investing in and allocating its marketing budget by channel, creative campaign, and product. Public disclosure would allow Intuit's competitors to gain an unfair competitive advantage by responding to or counteracting Intuit's strategies, or adopting Intuit's strategies, taking advantage of the resources that Intuit invested in developing these marketing strategies over the past several years.

35. Pricing and Pricing Strategy. **RX 260, 599, and 600** are primarily deposition transcripts, in addition to investigational hearing transcripts, civil investigative demand responses, expert testimony, and other litigation documents that reveal confidential and highly sensitive financial data and information concerning Intuit's pricing strategy, including the revenue received from specific commercial products. Intuit manages the dissemination of this information within the company through internal systems that limit access to only Intuit

employees or agents who necessarily use the information to perform their business functions. If this confidential information were publicly disclosed, Intuit's competitors would gain insight into Intuit's pricing strategy, one of the main variables on which companies in the tax preparation industry compete. Competitors would be able to undermine or preempt Intuit's pricing strategies, harming Intuit's ability to effectively compete to grow and retain customers and giving competitors an unfair competitive advantage.

36. Regulatory Strategy. **GX 153, 155, and 157** are investigational hearing transcripts that reveal confidential regulatory strategy, including strategies for working with various government entities that are currently in use by Intuit and central to the development of the company's regulatory strategy. Public disclosure of this regulatory strategy would provide Intuit's competitors with insight into how Intuit develops and implements its regulatory strategies, and how those strategies relate to support Intuit's broader strategic initiatives and business model. Competitors would also gain insight into Intuit's risk management and risk mitigation practices, which could cause Intuit further competitive and commercial harm.

37. Sales and Marketing Strategy. **GX 80, 152, 155, 157, 303, 743, 749, and 765 and RX 65, 401, 402, 599, 600, 698, 1016–1018, 1027, 1345 (duplicate of GX 749), 1362 (duplicate of GX 743), and 1394–1396** are civil investigative demand responses, declarations, and litigation documents that reveal highly confidential internal business and marketing strategy, including Intuit's reasons for making key decisions about the marketing and promotion of its products and the process by which Intuit reached those decisions. Certain of these documents additionally reveal confidential business metrics and tools deployed by Intuit to track customer usage of its products, which are currently in use by Intuit and central to the development of the company's business strategy. Intuit's marketing initiatives and creative campaigns are

developed over multi-year periods to deliver a clear and compelling message to consumers, the impact and effectiveness of which are studied in detail by Intuit. Public disclosure of these strategies would allow Intuit's competitors to immediately develop marketing campaigns to counter or copy Intuit's strategies, and therefore undercut these campaigns, giving those competitors an unfair competitive advantage, including the potential ability to overtake portions of Intuit's customer base.

38. Trade Secrets and Product Development. **GX 80, 157, and 631 and RX 65 and 260** are deposition transcripts, investigational hearing transcripts, civil investigative demands responses, and other litigation documents that contain trade secrets and confidential business metrics and marketing information tracked by Intuit, including advertising metrics and strategies, business metrics used to track the performance of the company's products, and confidential information relating to the revenue Intuit has received from specific groups of customers. Intuit uses such information to develop its business strategy and treats it as proprietary. Portions of these transcripts and declarations reveal highly confidential marketing strategy, including key marketing decisions, as well as metrics and tools deployed by Intuit to track customer usage of its products and product performance that are currently in use by Intuit and central to the development of the company's business strategy. Disclosing these confidential trade secrets would give Intuit's competitors direct insight into how Intuit measures the success of its business and, by disclosing how these metrics are used as part of business analysis would allow competitors to counter Intuit's business strategy, and benefit from the resources that Intuit has put in place to maintain its competitive advantage. Intuit's competitors could also use the confidential data regarding revenue Intuit received from specific groups of consumers to undermine Intuit's business strategy or to identify segments of Intuit's customer base to which

they could market competing products. The disclosure of this public information poses significant competitive risk to Intuit, including the potential loss of portions of its customer base.

F. Confidential Documents Dated Earlier than 2020

39. Business Strategy/Strategic Initiatives. **GX 428 and RX 49 and 804** are white papers and internal reports that discuss Intuit's business model, its revenue and market-share goals, and evaluate TurboTax's position relative to its competitors. Some of them also reveal TurboTax revenue and user numbers. **GX 297** is an internal Intuit email communication regarding financial forecasts, market and consumer trends, and future initiatives. The document reveals Intuit's internal business strategy, including future plans and strategy goals, relating to Intuit's free and paid commercial products as well as specific metrics and methods used by Intuit to track the effectiveness and profitability of its products, and how those metrics are used as part of an analysis to shape future business decisions. **RX 298, 322, 325, and 377** are internal Intuit presentations prepared for campaign performance reviews, business strategy reviews, consumer survey studies, and various other purposes. The documents reveal Intuit's internal business strategy, including future plans and strategy goals, relating to Intuit's free and paid commercial products as well as specific metrics and methods used by Intuit to track the effectiveness and profitability of its products, and how those metrics are used as part of an analysis to shape future business decisions. Intuit invests substantial time and resources into developing these business initiatives, which are often forecasted well into the future. Although these documents are more than three years old, the strategies they divulge are still being pursued by Intuit and are often used in conjunction with short- and longer-term plans relating to creative campaign development and consumer messaging. Public disclosure would allow Intuit's competitors to replicate or

counter these initiatives, many of which are central to Intuit's long term strategic growth opportunities and potential acquisitions.

40. Financial Data. **GX 428** is an internal white paper that discusses Intuit's financial strategies and confidential methods Intuit uses to make those projections. **GX 297** is an internal Intuit email communication that discusses Intuit's financial strategies, non-public financial projections and data, as well as the confidential metrics and methods Intuit uses to make those projections. This document discusses and compares campaign performances, including revenue drivers, spending rates, and response rates. **RX 50, 298, 312, 322, 377, 704, 723, and 795**, are internal Intuit presentations prepared for end of season performance reviews, weekly update meetings, campaign performance reviews, business strategy reviews, consumer survey studies, and various other purposes. Portions of these exhibits reveal Intuit's financial strategies, non-public financial projections and data, as well as the confidential metrics and methods Intuit uses to make those projections. Although these documents are dated earlier than 2020, the use of this non-public financial data is ongoing as it relates to the continuous, confidential methodologies and decision-making models that Intuit has developed over time and deploys in preparation for every tax season. For example, some of the financial metrics in these documents are still used by Intuit to prepare business strategies and strategic initiatives. If this confidential information were publicly disclosed, Intuit's competitors would gain detailed insight into Intuit's trend and forecasting analysis and revise their own strategies and business initiatives to capitalize on this information. For instance, disclosure of this information would provide Intuit's competitors with direct insight into Intuit's most profitable business segments, product mixes, and customer groups, which would allow Intuit's competitors to undercut and target its most successful business lines using such information. Moreover, competitors would be able to determine

Intuit's business strategies based on those financial metrics and develop their own strategies to respond to or counteract Intuit's, potentially allowing competitors to overtake portions of Intuit's customer base.

41. Pricing and Pricing Strategy. **RX 50, 298, 312, 322, 704, 723, 765, and 795** are internal Intuit presentations prepared for business strategy reviews. Portions of these exhibits reveal information concerning Intuit's pricing strategy, specifically product usage by specific groups of customers, as well as tools deployed by Intuit to track customer usage of its products. Although these presentations are dated earlier than 2020, the use of these pricing strategies is ongoing, and the information remains competitively sensitive. Intuit uses specific methodologies to adjust and capitalize on pricing during the tax season year over year. If this confidential data were disclosed, Intuit's competitors could use it to undermine Intuit's current pricing strategy and undercut Intuit's prices, as use of this methodology is ongoing.

42. Regulatory Strategy. **GX 103 and 428** are internal Intuit white papers and strategy reports that discuss regulatory strategy central to the development of the company's regulatory strategy. **GX 14–18, 20, 21, 24, 28, 29, 34, 35, 40, 51, 69–71, 81, 92, 108, and 114** are internal Intuit email communications and accompanying presentations regarding regulatory considerations. Portions of these exhibits concern highly confidential regulatory strategy, including strategies for working with various government entities that are currently in use by Intuit and central to the development of the company's regulatory strategy. **GX 38 and 68** are internal Intuit presentations that discuss regulatory strategy central to the development of the company's regulatory strategy. Although these exhibits are dated earlier than 2020, the use of these regulatory strategies is ongoing, and the information remains competitively sensitive.

Public disclosure could provide Intuit's competitors with improper insight into Intuit's regulatory strategy and could revise their own regulatory strategy to take advantage of that information.

43. Sales and Marketing Strategy. **GX 296 and 297** are internal Intuit email communications regarding marketing strategy and consumer trends, including consumer testing results. Disclosure of these email communications would give Intuit's competitors detailed insight into Intuit's marketing strategies and goals. **RX 49 and 804 and GX 428** are internal white papers and strategy reports that reveals Intuit's confidential marketing strategy, including methods for evaluating customer sentiment and the results of its consumer analysis continue to inform Intuit's business practices. Disclosure of these documents would give Intuit's competitors detailed insight into Intuit's marketing strategies and goals. **GX 656 and RX 298, 310, 312, 322, 325, 582, 723, and 765** are internal Intuit presentations prepared for brand strategy and marketing reviews. Disclosure of these presentations would give Intuit's competitors detailed insight into Intuit's marketing strategies and goals. Although these exhibits are dated earlier than 2020, Intuit's internal decision-making process with respect to advertisement messaging and creative campaigns is an ongoing process that employs a methodology developed by Intuit over years of iterative development. The use of these marketing strategies is ongoing, and the information remains competitively sensitive. If this confidential information were publicly disclosed, Intuit's competitors would gain detailed insight into Intuit's evaluative methodologies in determining creative campaigns and consumer messages in both the short and long term. Competitors could also use this information to respond to or counteract Intuit's strategies, giving them an unfair competitive advantage.

44. Trade Secrets and Product Development. **GX 296 and 297** are internal Intuit email communications, some of which contain accompanying internal presentations, regarding

growth strategy, advertisement performance, product offerings, and business metrics. Portions of these exhibits contain highly confidential trade secrets including the metrics Intuit uses to track the success of its organic search marketing, metrics by Intuit to track the effectiveness and profitability of its products, metrics to track customer usage of its products, all of which are currently in use by Intuit and central to the development of the company's business strategy. **GX 428** is an internal Intuit white paper that discusses the metrics Intuit uses to track the success of its organic search marketing, metrics by Intuit to track the effectiveness and profitability of its products, metrics to track customer usage of its products, all of which are currently in use by Intuit and central to the development of the company's business strategy. **RX 310 and 723** are internal Intuit presentations prepared for business strategy reviews and various other purposes. Portions of these exhibits contain highly confidential trade secrets including the metrics Intuit uses to track the success of its organic search marketing, metrics by Intuit to track the effectiveness and profitability of its products, metrics to track customer usage of its products, all of which are currently in use by Intuit and central to the development of the company's business strategy. Intuit manages the dissemination of this information within the company through internal systems that limit access to only Intuit employees or agents who necessarily use the information to perform their business functions. Although these exhibits predate 2020, the use of these trade secrets is ongoing and the information remains competitively sensitive. If this confidential information were publicly disclosed, Intuit's competitors would gain detailed insight into Intuit's business strategies and metrics and could revise their own business strategies to take advantage of that information. By disclosing how confidential metrics are used as part of business analysis, this information would allow Intuit's competitors to immediately utilize strategies Intuit developed and financially invested in over a multi-year period. The disclosure of

this information poses significant competitive risk to Intuit, including the potential loss of portions of its customer base.

G. IRS Free File Documents

45. Intuit exited the IRS Free File program in 2021 after the end of tax season for Tax Year 2020.

46. Documents that Relate in Part to the IRS Free File Program. **GX 14–18, 20, 21, 24, 28, 29, 34, 35, 38, 40, 51, 68–71, 74–76, 80, 81, 92, 103, 108, 114, 152, 153, 155, 157, and 397 and RX 65, 260, 815, 817, 820, 821, 825, 1018, 1027, and 1030** are email communications, spreadsheets and other data compilations, presentations, civil investigative demand responses, expert testimony, and other litigation documents that are confidential for the reasons articulated above but that also relate in part to the IRS Free File Program. Those portions of these documents that relate to Free File are wholly irrelevant to Intuit’s marketing of its commercial free product that is the focus of this proceeding and, for the reasons articulated above, contain highly sensitive and competitive information pertaining to strategic initiatives, financial data, regulatory strategy, pricing strategy, sales and marketing strategy, and trade secrets and product development that should be kept *in camera*. If portions of these documents that are wholly irrelevant and contain confidential information were publicly disclosed, it would allow Intuit’s competitors to better position themselves to counter Intuit’s business strategy without furthering the interest in the public disclosure of information relevant to this proceeding. Further, although **GX 14–18, 20, 21, 24, 28, 29, 34, 35, 38, 40, 51, 68–71, 81, 92, 103, 108, and 114** are dated earlier than 2020, as addressed above, the use of these strategies is ongoing and the information remains competitively sensitive. If this confidential information were publicly disclosed, Intuit’s competitors would gain detailed insight into Intuit’s business strategies and metrics and could

revise their own business strategies to take advantage of that information, without furthering the interest in the public disclosure of information relevant to this proceeding.

* * *

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

Executed on this 15th day of March, 2023, in San Diego, California.

By: Jack Rubin
Jack Rubin

UNITED STATES OF AMERICA
FEDERAL TRADE COMMISSION
OFFICE OF ADMINISTRATIVE LAW JUDGES

In the Matter of:

Intuit Inc., a corporation.

Docket No. 9408

[PROPOSED] ORDER

Upon consideration of Intuit’s Second Motion for *In Camera* Treatment of Certain Trial Exhibits:

IT IS HEREBY ORDERED that Intuit’s Second Motion for *In Camera* Treatment of Certain Trial Exhibits is GRANTED.

IT IS FURTHER ORDERED that pursuant to Rule 3.45(b) of the Federal Trade Commission Rules of Practice, 16 C.F.R. §3.45(b), the documents identified in Attachment A to the Motion, and any related trial testimony, shall be subject to *in camera* treatment and will be kept confidential and not placed on the public record of this proceeding.

D. Michael Chappell
Chief Administrative Law Judge

Date: _____

CERTIFICATE OF SERVICE

I hereby certify that on March 15, 2023, I caused the foregoing document to be filed electronically using the FTC's E-Filing system, which will send notification of such filing to:

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The Honorable D. Michael Chappell
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I further certify that on March 15, 2023, I caused the foregoing document to be served via email to:

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The Honorable D. Michael Chappell
Administrative Law Judge
600 Pennsylvania Ave., NW, Rm. H-110
Washington, DC 20580

Dated: March 15, 2023

Respectfully submitted,

/s/ Derek Woodman
Derek Woodman
Counsel for Intuit Inc.