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# PATENTS ACT 1977

APPLICANT

Walmart Apollo, LLC

# ISSUE Whether patent application GB 1912576.4 is excluded under section 1(2)

HEARING OFFICER J Pullen

# DECISION

# Background

- 1 Patent application GB 1912576.4 ("the application") entitled "Shipment receiving systems and methods including notification and reconciliation features" was filed via the PCT route on 27 March 2018, with an earliest declared priority date of 2 March 2017 in the name of Walmart Apollo, LLC. It was published as GB 2573969 A on 20 November 2019.
- 2 On 25 October 2021, the examiner issued a report under section 18(3), setting out an objection that the invention relates to a method of doing business and a program for a computer as such and is excluded from patent protection under s.1(2).
- 3 The applicant responded by filing a set of amended claims with their agent's letter of 23 December 2021. The applicant also disagreed with the examiner's objection and argued that the invention was not excluded under s.1(2). The examiner maintained the objection in a second examination report dated 20 January 2022.
- 4 The applicant responded again disagreeing with the examiner's objection and again argued that the invention was not excluded under s.1(2) in their agent's letter of 11 March 2022. However, the examiner remained unpersuaded by the applicant's arguments and maintained the objection in a third examination report dated 30 March 2022.
- 5 On 9 May 2022 the applicant's agent requested a decision based on the papers on file.
- 6 I confirm that I have considered all papers currently on file in reaching my decision.

# The invention

7 The application relates generally to the field of supply chain management systems; and more specifically, to systems and methods for the routing of received shipments.

- 8 Retail stores and warehouses receive often receive multiple shipments of products each day. Particularly in retail environments, any given shipment may contain a heterogeneous mix of goods, which need to be routed to a variety of destinations within a store. In addition, certain products within a shipment may be immediately required to fill empty shelves, while others may need to be sent to an overstock or storage location to prepare for a future need or to a customer order fulfilment area or facility.
- 9 While most received shipments include the expected goods, as detailed in an invoice, shipping manifest, or packing list, errors can still exist. If not detected at the time of receiving the shipment, these errors may go undetected until a manual count of store inventory (compared to store sales) is performed. In large retail operations, full inventory counts can frequently be infeasible.
- 10 Discrepancies between expected and received goods can also necessitate updates to upstream supply chain systems. In addition, early discovery of discrepancies can enable more thorough root cause analysis. Therefore, it can be beneficial to update store inventory databases and other supply chain systems at the time of shipment receipt. Conventional manual methods even further slow the process of receiving a shipment, however. Inefficiencies in this process can lead to a number of issues. Therefore, the store inventory system may list items as being in stock when they are still in receiving or have not arrived at all due to errors in the upstream supply chain.
- 11 Accordingly, the invention provides systems and methods for enabling efficient sorting and routing of the contents of received shipments that reduce the lifting and movement of product by unloaders and automatically update upstream and downstream systems based on the actual received goods.
- 12 Figure 1 below is a schematic diagram depicting components of a shipment receiving system 100, according to an embodiment. In embodiments, shipment receiving system 100 includes material transporter 200, scanner 300, and controller 400. In embodiments, controller 400 can comprise numerous engines including user interface 402, data interface 404, invoice processor 500, sorting engine 600, notification engine 700, supply chain reconciler 800, and inventory reconciler 900.



13 The following Figure 2 is a schematic view of an arrangement of a material transporter 200 according to an embodiment. The material transporter 200 can be a conveyor system, having an inlet pathway 202 and a plurality of output lanes 204a-i. Cases 10 of product can be loaded onto inlet pathway 202 and proceed through scanner 500 for identification. Each case 10 is then routed to the appropriate output land 204a-i by one or more sort modules 210. The material transporter 200 can be modular, such that the various components can be broken down for storage between shipments. The material transporter 200 can be any material moving system, including belt conveyors, roller conveyors, cranes, or vehicles. Each lane 204 can terminate in the vicinity of one or more bins 206, which can be secondary sort containers such as carts or pallets. Each bin 206 can be labelled to enable identification of the destination of the bin.





- 14 Figures 5A and 6 respectively illustrate a structure of a receiving plan 504 and a flowchart depicting an embodiment of a method 6000 than can be used to determine which destinations 506 will be receiving expected cases 10.
- 15 Invoice processor 500 can use data inputs 502 to generate receiving plan 504 for each expected shipment. The receiving plan 504 can assign one or more destinations 506 to each lane 204 of material transporter 200. Each destination 506 can in turn be assigned to one or more lanes 204 in order to provide load balancing.
- 16 Method 6000 can be performed by invoice processor 500. At 6002, invoice information 502a, vendor pack information 502c, and case pack information 502d can be used to determine the number of units of an item that are expected in a shipment. At 6004 a store layout can be used to determine possible destinations for the item. Sorting criteria 502e, including sales floor demand, and marketing data can be used determine the priority and capacities at each possible destination. At 6006, units can be assigned to fill any destinations for which the sales floor demand indicates a critical need. The method continues to assign all units of an item to

locations a standard 6012, feature 6016, future 6020, 6024, or storage 6028 destination may be selected. When all units of the item have been assigned, execution proceeds to the next item or exits if no more items remain.



- 17 A method for determining destinations and notifications for a received case is illustred in Figure 7. A method 7000 for routing and received cases 10 and providing notifications after a shipment arrives. When the shipment arrives a shipment identifier 7002 is received, enabling correlation with invoice information 502a. As each case 10, is encountered by the scanner, the case identifier is retrieved.
- 18 The highest priority destination that has a need for units of the items within the case is determined. For example, as discussed above, if a destination has a critical need for the item, it may be selected, if not, a standard, feature, future, or storage destination may be selected. Subsequently, the case is routed via the material transporter 200 to a lane 204 assigned to the selected destination. A notification 702 instructs the unloader what quantity of the units is required by the current priority destination or next highest priority destination.
- 19 After each case 10 has been fully allocated, generated notifications 702 can be queued by notification engine 700 for presentation to the unloader when the case 10 arrives at the assigned lane. Control can then return for the next received case, until all cases in the shipment have been received.



20 The latest set of claims filed with agent's letter dated 23 December 2021 has twentyfive claims including two independent claims directed to a system (claim 1) and a method (claim 15). The independent claims are linked but a single inventive concept and will stand or fall together, they are set out below:

1. A shipment receiving system for managing routing of one or more received cases from a shipment of one or more expected cases to one or more destinations, each of the one or more received cases and the one or more expected cases containing one or more items of a product type, the system comprising:

a material transporter having at least one inlet pathway and a plurality of outlet lanes, each outlet lane comprising an indicator, and the material transporter being configured to move a received case to one of the plurality of outlet lanes based on a received direction;

a notification engine configured to provide notifications to the indicator of one or more of the plurality of outlet lanes;

an invoice processor configured to:

- receive invoice data including the product type of each of the one or more expected cases,
- receive current inventory management data including a quantity and location of items of each product type in the invoice data,
- receive marketing data for each product type in the invoice data,

determine an expected destination of each one of the expected cases based on the invoice data, the current inventory management data, and the marketing data, assign one or more of the plurality of lanes to each expected destination based on the number of expected cases with the expected destination, and store a receiving plan for the shipment including the one or more lanes assigned to each expected destination; a scanner comprising a sensor for detecting a case identifier of each individual one of the one or more received cases: a sorting engine, operably coupled to the material transporter, the scanner, the invoice processor, and the notification engine, and configured to: receive the case identifier of an individual received case from the scanner. store a receipt indication for the received case, associate the received case with an expected case in the invoice data. determine the destination of the received case, based on the invoice data, the current inventory management data, the marketing data, and the stored receipt indications; assign the received case to one of the one or more lanes assigned to the destination of the received case. direct the material transporter to route the received case to the lane assigned to the received case, and direct the notification engine to provide a notification to the indicator of the lane assigned to the received case when

Indicator of the lane assigned to the received case when the received case arrives at an unloading portion of the lane, the notification providing information regarding the received case to an unloader.

15. A method for routing one or more received cases, each of the one or more received cases containing one or items of a product type, from a shipment of one or more expected cases to one or more destinations, the method comprising:

receiving invoice data including the product type of each of the one or more expected cases;

receiving current inventory management data including a quantity and location of items of each product type in the invoice data; receiving marketing data for each product type in the invoice data;

determining an expected destination of each one of the expected cases based on the invoice data, the current inventory management data, and the marketing data;

assigning one or more lanes to each expected destination based on the number of expected cases with the expected destination;

storing a receiving plan for the shipment including the one or more lanes assigned to each expected destination;

scanning, with a sensor, each of the one or more received cases to determine a case identifier;

storing a receipt indication for the received case;

- associating the received case with an expected case in the invoice data;
- determining the destination of the received case, based on the invoice data, the current inventory management data, the marketing data, and the stored receipt indications;
- assigning the received case to one of the one or more lanes assigned to the destination of the received case;
- directing the received case to the lane assigned to the received case by a material transporter having at least one inlet pathway and a plurality of outlet lanes, each outlet lane comprising an indicator, and the material transporter being configured to move a received case to one of the plurality of outlet lanes based on a received direction;
- providing information about the received case to an unloader when the received case arrives at an unloading portion of the lane assigned to the received case.

#### The law

21 The examiner has raised an objection under section 1(2) of the Patents Act 1977 that the invention is not patentable because it relates inter-alia to one or more categories of excluded matter. The relevant provisions of this section of the Act are shown in bold below:

# 1(2) It is hereby declared that the following (among other things) are not inventions for the purposes of this Act, that is to say, anything which consists of –

(a) a discovery, scientific theory or mathematical method;

(b) a literary, dramatic, musical or artistic work or any other aesthetic creation whatsoever;

(c) a scheme, rule or **method for** performing a mental act, playing a game or **doing business**, or **a program for a computer**;

(d) the presentation of information;

but the foregoing provision shall prevent anything from being treated as an invention for the purposes of this Act only to the extent that a patent or application for a patent relates to that thing as such.

22 The examiner and the applicant agree that the assessment of patentability under section 1(2) is governed by the judgment of the Court of Appeal in *Aerotel*<sup>1</sup>, as further interpreted by the Court of Appeal in *Symbian*<sup>2</sup>.

<sup>&</sup>lt;sup>1</sup> Aerotel Ltd v Telco Holdings Ltd and Macrossan's Application [2006] EWCA Civ 1371, [2007] RPC 7

<sup>&</sup>lt;sup>2</sup> Symbian Ltd's Application [2008] EWCA Civ 1066, [2009] RPC 1

23 In *Aerotel*, the court reviewed the case law on the interpretation of section 1(2) and approved a four-step test for the assessment of what is often called "excluded matter", as follows:

Step one: properly construe the claim

Step two: identify the actual contribution (although at the application stage this might have to be the alleged contribution)

Step three: ask whether it falls solely within the excluded matter

Step four: check whether the actual or alleged contribution is actually technical in nature.

- 24 Subsequently, the Court of Appeal in *Symbian* made clear that the *Aerotel* test is not intended to provide a departure from the previous requirement set out in case law, namely that the invention must provide a "technical contribution" if it is not to fall within excluded matter. The *Aerotel* test has subsequently been endorsed by the Court of Appeal in its decisions in both *HTC*<sup>3</sup> and *Lantana*<sup>4</sup>.
- 25 Lewison J (as he then was) in AT&T/CVON<sup>5</sup> set out five signposts that he considered to be helpful when considering whether a computer program makes a technical contribution. In HTC the signposts were reformulated slightly in light of the decision in Gemstar<sup>6</sup>. The signposts are:

*i)* Whether the claimed technical effect has a technical effect on a process which is carried on outside the computer.

*ii)* Whether the claimed technical effect operates at the level of the architecture of the computer; that is to say whether the effect is produced irrespective of the data being processed or the applications being run.

*iii)* Whether the claimed technical effect results in the computer being made to operate in a new way.

*iv)* Whether the program makes the computer a better computer in the sense of running more efficiently and effectively as a computer.

*v)* Whether the perceived problem is overcome by the claimed invention as opposed to merely being circumvented.

26 Paragraph 41 of AT&T/CVON emphasises that consideration of the signposts should properly reflect both stages 3 and 4 of the Aerotel approach:

If there is a technical effect in this sense, it is still necessary to consider whether the claimed technical effect lies solely in excluded matter.

<sup>&</sup>lt;sup>3</sup> HTC Europe Co Ltd v Apple Inc [2013] RPC 30

<sup>&</sup>lt;sup>4</sup> Lantana v Comptroller-General of Patents, Designs and Trade Marks [2014] EWCA Civ 1463

<sup>&</sup>lt;sup>5</sup> AT&T Knowledge Venture/CVON Innovations v Comptroller General of Patents [2009] EWHC 343 (Pat)

<sup>&</sup>lt;sup>6</sup> Gemstar-TV Guide International Inc v Virgin Media Ltd [2010] RPC 10

27 The signposts are merely guidelines; although they provide a useful aid in assessing the technical character of a claimed invention, they were not intended to provide a definitive test (as Lewison LJ's obiter remarks in paragraph 149 of *HTC* make clear). Several judgments have emphasised this point - John Baldwin QC (sitting as a Deputy Judge) in *Really Virtual*<sup>7</sup> noted that the signposts, although useful, are no more than signposts and that there will be some cases in which they are more helpful than in others. Kitchin LJ made similar remarks in paragraph 51 of *HTC* that their usefulness does not mean they will be determinative in every case.

# Arguments and analysis

- 28 Whilst independent claims 1 and 15 relate to different categories of protection, they do not differ in substance so they will stand or fall together.
- 29 The examiner maintains that the claims define an invention which consists of a method of doing business and a program for a computer. His position is set out in his examination reports. Detailed arguments against the examiner's position are contained in the applicant's responses to the examination reports through their agent. Taking all these arguments into account, I must determine whether the claimed invention relates solely to excluded subject matter under section 1(2)(c) of the Patents Act 1977 as a method of doing business and a program for a computer as such.

# Step 1: Properly construe the claims

30 The first step of the test is to construe the claims. I do not think understanding the meaning of the claims presents any real problem and I consider them to be clear. There is no dispute between the applicant and the examiner as to how the independent claims should be construed.

# Step 2: Identifying the actual or alleged contribution

31 Jacob LJ outlined the considerations to be applied when identifying the contribution made by the claims in paragraph 43 of *Aerotel* – the critical factors for the examiner to consider are emphasised:

"The second step – identify the contribution - is said to be more problematical. How do you assess the contribution? Mr Birss submits the test is workable – it is an exercise in judgment probably involving the problem said to be solved, how the invention works, what its advantages are. What has the inventor really added to human knowledge perhaps best sums up the exercise. The formulation involves looking at substance not form – which is surely what the legislator intended."

32 The examiner considers the hardware used in implementing the method of the invention to be conventional. In other words, the present application does not contribute a 'new arrangement of hardware'. I agree with the examiner's view.

<sup>&</sup>lt;sup>7</sup> Really Virtual Co Ltd v UK Intellectual Property Office [2012] EWHC 1086 (Ch)

33 The examiner has identified the actual contribution made by the present invention to be:

computationally processing received shipment invoice data, comparing this data to inventory management data and then calculating by means of a computer program a schedule/map of which transporter lane to send each of the received goods based on demand and the required destination of each good and then presenting an unloader with relevant information regarding each good upon delivery.

- 34 The applicant disagrees with the examiner's definition of the actual contribution and argues that the contribution should also include the provision of the material transporter physically adapted to automatically route the received cases to a particular lane, and the provision of a sensor arranged to automatically detect case identifiers. The examiner was not persuaded by the applicant's arguments that the contribution should include these features. The examiner explains that whilst the contribution would involve the use of mechanical devices such as the material transporter and the scanner sensor, they do not form part of the contribution since the system and method forming the contribution is carried out regardless of the specific design of the material transporter or sensor used.
- 35 I find myself in agreement with the examiner. The invention provides a system and method for managing routing of received cases from a shipment of cases to one or more destinations. The contribution made by the system and method does not reside in the hardware or a new arrangement thereof but rather in the process performed using the known hardware. I agree with the contribution identified by the examiner above.

# <u>Steps 3 and 4: Does the contribution fall solely within excluded matter/is it technical in nature?</u>

- 36 What I must now decide is whether the contribution identified above relates solely to a program for a computer as such and/or a method of doing business as such. This corresponds to step three of the *Aerotel* test.
- 37 The fourth step of the test is to check whether the contribution is technical in nature. In paragraph 46 of *Aerotel* it is stated that applying this fourth step may not be necessary because the third step should have covered the question. This is because a contribution which consists solely of excluded matter will not count as being a "technical contribution" and will not, as the fourth step puts it, be "technical in nature". Similarly, a contribution which consists of more than excluded matter will be a "technical contribution" and so will be "technical in nature".
- 38 In this case, the arguments concerning whether the invention is excluded are very much wrapped up with the question of whether the contribution is technical in nature. Given that, I have considered the third and fourth steps together.

#### Aerotel's application

- 39 The applicant has made reference to the decision in *Aerotel* which they consider to have similarities with the present application and highlights the fact that the system in Aerotel's application was allowed.
- 40 In *Aerotel*, the contribution was considered to rest in a new physical arrangement of hardware which included a "special exchange".
- 41 Jacob LJ when considering the invention of *Aerotel* in paragraph 53 of his judgment, considered the then invention to be:

"more than just a method of doing business as such."

Considering the contribution of *Aerotel's* claimed telephone system, he noted that:

"the [telephone] system as a whole is new. And it is new in itself not merely because it is to be used for the business of selling phone calls."

Even though the telephone system of *Aerotel* could have been "implemented using conventional computers" Jacob LJ held that "the contribution is a new [telephone] system" because it was "a new combination of hardware" in the form of a telephone system including a "special exchange". However, when assessing whether a particular invention relates to a new system or a 'new arrangement of hardware', it should be asked whether the system is new in itself or whether the system is only new due to the business method it performs.

42 In this case there is no new physical arrangement of hardware akin to the "special exchange" in *Aerotel*. A prior art search has been performed and the use of material transporters, which are mechanically adapted to automatically route received items to a particular lane, was already known at the time of filing. This is demonstrated at least by US 2011/0288896 A1, which discloses in paragraph [0004], a controller assigning a 'routing code' for each package and wherein each package is distributed within the facility based on the routing code. US 2011/0288896 A1 also discloses in paragraph [0004], a reader which is configured to automatically identify vendor labels, wherein each vendor label includes a package identifier code. Therefore, as in *Aerotel Ltd*, the system may only be new due to the business method it performs through the computer program to execute the process steps in managing routing of received cases from a shipment of cases to one or more destinations.

# Lenovo's application

43 The applicant contends that the invention is on all fours with the invention set out in *Lenovo<sup>8</sup>*. Therefore, as the invention in *Lenovo* was considered to not be a computer program as such and thus allowable, the present invention should also be considered allowable. The applicant considers the present invention to have the physical interaction of receiving and routing a package. The contribution has the effect of changing the way in which that physical process is enacted. The processing of shipment data, comparison of inventory data and map/scheduling provides a new way of routing goods to a destination in a warehouse is considered to be akin to the

<sup>&</sup>lt;sup>8</sup> Lenovo (Singapore) PTE Ltd v Comptroller General of Patents [2020] EWHC 1706 (Pat)

invention in *Lenovo* which results in the user not having to take any extra physical steps at the point of sale where they use their contactless cards.

44 In my view, the key paragraph for consideration from *Lenovo* is paragraph 36 which reads:

The key question in this case is whether the invention involves a different physical interaction with the world outside the computer, as compared to what had gone before. As I have said already, I would agree with the reasoning at the end of paragraph 26 if the technical effect relied on resided in pressing a button in a computer system because that is a conventional feature of using conventional computer systems. Those features may be technical in a sense, but they cannot add technical character to make a computer program as such patentable. However, again as explained above, the point of this invention is the opposite. It is in US 438 that the user has to press a button to choose which card to use or to split the payment between two cards. In the Lenovo invention, this is handled automatically at the point of sale because the user's preferences have already been acquired and stored elsewhere. The automatic nature of the process is recognised in the formulation of contribution identified in the decision at paragraph 21. As a result of this automatic feature, the card clash problem experienced with contactless payment cards is solved without the user having to take any extra physical step at the point they use their contactless cards. In my judgment that difference is an effect of the invention which is neither a computer program as such nor a method of doing business as such nor a combination of the two. That difference is technical in character and, in the context of the invention as a whole, it is not just one of the normal incidents of a conventional computer system. [emphasis added]

- It is clear from this passage that it is not the automation of previous manual step on its own that was decisive in *Lenovo* but rather that that automation solved a problem with card clash. It was this latter aspect that provided the necessary technical character to the problem being solved. The fact that the user had set preferences at an earlier stage, resulted in a different physical interaction with the world outside of the computer at the point the user used their contactless cards. In the cited prior art, US 438 the user has to press a button to choose which card to use or to split the payment between two cards at the point of sale. However, in *Lenovo* when the user presents multiple cards the card clash problem is overcome automatically since the user has previously set preferences for splitting any payments between multiple cards i.e. the need for the user to press a button at the point at which they present their cards for payment is removed.
- In Lenovo, the user has a different physical interaction with the world outside the computer, as compared to what had gone before as the user is no longer required to take any extra physical steps at the point of use of their cards due to user preferences set previously. The user merely presents their cards, and payment split between cards is carried out automatically. This is not analogous to the present invention. I agree with the examiner that the association of received cases with expected cases using a computer program was already known at the time of filing and as a result the user is not having a different physical interaction with the world outside the computer, as compared to what had gone before.

47 Therefore, I do not consider the present invention to be allowable for the same reasoning set out in *Lenovo*.

# **Computer program**

- 48 In this case, it is clear that the arrangement of hardware used to implement the invention is immaterial to the working of the invention. The hardware is all conventional hardware. Given this point, the contribution must therefore be viewed as being embodied purely in a computer program. Whilst the invention undoubtedly uses a computer program for its implementation, the mere fact that the invention is effected in software does not mean that it should be necessarily excluded as a program for a computer as such. What matters is whether or not the program provides a technical contribution.
- 49 At this point it is useful to consider the *AT&T/CVON* signposts as they are a helpful aid when considering whether a computer program makes a technical contribution. The examiner has made reference to the signposts in his examination reports. In his assessment of the five signposts the examiner determined that the contribution failed to satisfy any of the signposts.

# Signpost (i)

50 The first signpost asks whether the claimed technical effect has a technical effect on a process which is carried on outside the computer. I agree with the examiner that in this case "the computer" would be the entire network of conventional computers, including the notification engine and the invoice processor based on paragraph 30 of *Lantana*<sup>9</sup>. There is no technical step added or removed outside of the computer from that of conventional systems in this case. I agree that any effect imparted outside of the computer resides in the organising of a warehouse/shipment depot. As such, no technical effect is imparted. The association of received cases with expected cases may have advantages to the user but it is not solving a technical problem nor is it having a technical effect on a process carried on outside of the computer. Therefore, in my view the first signpost is not met and points away from there being a technical contribution.

# Signposts (ii)-(iv)

51 I note that the applicant has not relied on signposts (ii)-(iv) during prosecution. I agree with the examiner's assessment of signposts (ii)-(iv) and do not believe they assist the applicant.

# Signpost (V)

52 The fifth and final signposts asks whether the perceived problem is overcome by the claimed invention as opposed to merely being circumvented. The fifth signpost looks at the technical character of an alleged invention by means of the problem addressed. When the problem is a technical one, the alleged invention can be considered to have a technical nature leading to it falling outside the exclusion. However, in this case I am minded to agree with the examiner that the problem to be

<sup>&</sup>lt;sup>9</sup> Lantana v Comptroller-General of Patents [2013] EWHC 2673 (Pat)

solved is not technical in nature. The contribution relates to organising shipments in a warehouse and thus the nature of the problem is purely administrative.

53 Therefore, I consider the contribution identified above to relate to a program for a computer as such.

# **Business method**

- 54 I have identified the contribution above to be computationally processing received shipment invoice data, comparing this data to inventory management data and then calculating by means of a computer program a schedule/map of which transporter lane to send each of the received goods based on demand and the required destination of each good and then presenting an unloader with relevant information regarding each good upon delivery. The invention relates to organising shipments in a warehouse. This is achieved through the use of conventional hardware programmed to associate received cases with expected cases and to notify an unloader at an outlet lane of relevant information regarding the case. The nature of the problem is purely administrative. In *Merrill Lynch<sup>10</sup>* it was discussed at page 569 that the fact that the method may be an improvement on previous methods is immaterial. The prohibition in section 1(2)(c) is generic and draws no distinction between the method by which the mode of business is achieved. The independent claims are directed to a system and method for organising shipments in a warehouse. That is simply a method of doing business.
- 55 Looking at the fourth step, as discussed above I do not consider the contribution to be technical in nature

# Conclusion

56 For all the reasons set out above, I find that the claimed invention is excluded under section 1(2)(c) as a method of doing business and a program for a computer as such. I refuse this application under section 18(3).

# Appeal

57 Any appeal must be lodged within 28 days after the date of this decision.

# J Pullen

Deputy Director, acting for the Comptroller

<sup>&</sup>lt;sup>10</sup> Merrill Lynch's Application [1989] RPC 561