**ANNOTATIONS AND COMMENTS**

17 U.S.C. § 504(a)(1) & (b); *Pronman v. Styles*, 645 F. App’x 870, 873 (11th Cir. 2016); *Telecom Tech. Servs. v. Rolm Co*., 388 F.3d 820, 830 (11th Cir. 2004); *Montgomery v. Noga*, 168 F.3d 1282, 1294-1296 (11th Cir. 1999).

Deductible expenses include all costs incurred by the defendant in making the gross revenue amount proven by the plaintiff. *See Petrella v. MGM*, 134 S. Ct. 1962, 1973 (2014) (“the Act allows the defendant to prove and offset against profits made . . . ‘deductible expenses’ incurred in generating those profits.). In addition, the defendant may prove and offset “‘elements of profit attributable to factors other than the copyrighted work.’” *Id*. (quoting § 504(b)). “The defendant thus may retain the return on investment shown to be attributable to its own enterprise, as distinct from the value created by the infringed work.” *Id*. (citing *Sheldon v. Metro-Goldwyn Pictures Corp.*, 309 U.S. 390, 402, 407, 60 S. Ct. 681, 84 L. Ed. 825 (1940)).