

AR “Expiring” Tag Analysis — Q4 2025 Gould Receivables-by-Client Report

Litman v. Goldberg, Index No. 524343/2025 (NY Sup. Ct. Kings County · Hon. Brian L. Gotlieb, J.S.C.) **Cause of Action:** NY Civil Rights Law §§ 50–51 (misappropriation of name) — practice-payout enforcement layer **Plaintiff:** Richard C. Litman, Esq. (Reg. No. 30,868), pro se **Defendant:** Joshua B. Goldberg, Esq. (Reg. No. 44,126) **Compiled:** 2026-04-27 — pursuant to Plaintiff’s directive of the same date

1. Headline (uncle’s framing rule)

“AR never expires — removed from tracking.” — R.C. Litman, 4/27/2026

Accounts receivable do not legitimately have an “expiration.” A receivable is owed until (a) paid, (b) formally written off (which requires a journal entry, an accounting policy, and disclosure), or (c) legally extinguished (e.g., bankruptcy discharge or contractual statute of limitations on the underlying claim). The Q4 2025 Gould Receivables-by-Client (RbC) report run on **January 23, 2026 by MaryJane Harper** — primary source the Q4 2025 Receivables-by-Client report (NGM Soluno report, run 1/23/2026 by MaryJane Harper) — is the AR-side mirror image of the October 2025 Trust Transfer Journal. **Of the 108 KSU dockets that NGM tagged “expired J. Goldberg F[iles]” in the October 2025 Trust Transfer Journal, only 12 (11.1%) appear in the Q4 2025 Gould RbC. The other 96 (88.9%) have been silently removed from AR tracking** — without a write-off journal entry, without a policy disclosure, without notice to Litman.

This is a third concealment channel sitting alongside (a) formal write-offs and (b) trust-side “expired” sweeps:

Channel	Mechanism	Documented amount	Primary source
(1) Formal write-offs	Cancellation of receivables via <code>AssumeProvisionalWriteOffReal</code> flag with no Write-Off Journal produced	\$336,571 (116 entries)	<i>Litman Client-Level Write-Off Master List</i> , 4/27/2026 (in this bundle) (4/26/2026); CPLR 3122-a Write-Off Journal target
(2) Trust-side “expired” sweep	Trust ledgers labeled “expired J. Goldberg F[iles]” → 35610 holding account	\$317,746 (111 entries; 110/111 signed VG / Valencia Gray)	the October 2025 Trust Transfer Journal (NGM Soluno report, generated 11/2/2025 by MaryJane Harper); <i>Litman Expired Matters Master List</i> , 4/27/2026 (in this bundle) (4/26/2026)
(3) AR-side removal-from-tracking (<i>NEW — this memo</i>)	Same 108 dockets disappear from the AR-aging report — 96 missing entirely; 12 retained	96 dockets, dollar amount unknown because the rows simply do not exist in the report. Lower bound: the total open AR for the same dockets immediately pre-sweep	the Q4 2025 Receivables-by-Client report (NGM Soluno report, run 1/23/2026 by MaryJane Harper) (run 1/23/2026, ver. 1.9.131); cross-reference with <code>EXPIRED_MATTERS_MASTER_LIST</code>

The pattern is dispositive on the question of **intent**. Under PCLaw / Soluno, removing a docket from the RbC is not automatic on aging — the firm has to either (i) close the file, (ii) zero the receivable, or (iii) flag the matter for non-billing. Each of those acts requires a discrete administrative entry. **Removing 96 KSU dockets from the AR ledger contemporaneously with sweeping the matching trust balances under the “expired” label is a single bookkeeping operation with two visible halves**, and it is recorded in the firm’s own software metadata.

2. The Q4 2025 Gould RbC at a glance

File: the Q4 2025 Receivables-by-Client report (NGM Soluno report, run 1/23/2026 by MaryJane Harper)
Length: 21 pages **Engine:** PCLaw / Soluno billing system, ver. 1.9.131 **Firm:** Nath Goldberg & Meyer
Title: Receivables by Client **Date range:** 1/1/2025 → 12/31/2025 **Date run:** 1/23/2026 9:37 AM
Requested By: MaryJane Harper (NGM bookkeeper) **Selections:** `SortByResponsible : true` · `MinAgingDays : 0` · `InvoiceFeeSplitMethod : IntroducingBilling` · `Collecting : RL – Richard Litman` · `AssumeBillCorrectionAsAdjustment : true` · `AssumeProvisionalWriteOffReal : false`

The grand-total on page 21:

Category	Amount
Total billed (firm-wide, 100% Litman)	\$1,077,365.64
Total owing	\$1,070,985.64
≤ 30 days	\$46,188.00
31–60 days	\$181,075.80
61–90 days	\$116,348.40
91–120 days	\$128,550.00
> 120 days	\$598,823.44 (55.9% of total owing)
Paid in period	\$6,380.00

The report is **100% attributed to Richard Litman as the responsible attorney** (“Lawyer: Richard Litman, Firm % 100.00”). This is the firm’s own internal designation — for Q4 2025 production purposes — that every dollar of \$1.07M outstanding receivable is Litman’s economic stream. (Compare to the *Feb 17, 2026* RbC personally requested by Goldberg with `SortByResponsible:true`, which surfaced one casefile (\$16,700, KSU 33115.20U) flipped to “responsible JBG” — see *Litman AR Report “Responsible JBG” Finding, 4/27/2026* (in this bundle).)

Of the \$1.07M total outstanding, \$598,823.44 (55.9%) is over 120 days. That over-120 bucket is the AR that — under uncle’s rule — must remain on the books until paid or formally written off. It does not “expire.”

3. The cross-reference: 108 expired-tagged dockets vs. RbC presence

Source for the “expired” docket universe: *Litman Expired Matters Master List, 4/27/2026* (in this bundle) (4/26/2026), which itself is sourced from primary-source the October 2025 Trust Transfer Journal pages 6–8 (sweep dates 10/30/2025 + 10/31/2025; explanation field reads verbatim “*The following matters are expired J. Goldberg F[iles]*”). The 108-docket universe is filtered to the nine documented sweep series: **32315, 32693, 32809, 32903, 33007, 33032, 33056, 33092, 33115** (all King Saud University, client 135576).

Sweep universe (Oct 2025 TTJ): 108 dockets, \$317,746.00 swept to 35610 holding account.

Q4 2025 RbC (Jan 23 2026, run by MaryJane Harper): 275 unique dockets total, \$1,077,365.64 billed, \$1,070,985.64 owing.

Cross-reference:

Status	Dockets	% of expired-tagged universe
Expired-tagged AND present in Q4 RbC	12	11.1%
Expired-tagged AND missing from Q4 RbC	96	88.9%

3.1. The 12 dockets that did appear (with their owing balances)

Docket	Client (135576 = KSU)	Owing in Q4 RbC
33056.49	KSU	\$900.00
33092.02U	KSU	\$300.00
33092.14U	KSU	\$13,626.00
33092.72U	KSU	\$266.00
33092.77U	KSU	\$2,500.00
33092.81U	KSU	\$1,800.00
33092.86U	KSU	\$2,244.00
33092.91U	KSU	\$2,900.00
33115.04U	KSU	\$2,166.00
33115.32U	KSU	\$800.00
33115.34U	KSU	\$1,066.00
33115.35U	KSU	\$4,066.00
TOTAL (12 present)		\$32,634.00

These are the dockets where the trust-side sweep happened (per the Oct 2025 TTJ) but the AR row was retained — possibly because the AR was billed AFTER the sweep, or because these specific dockets were not fully closed in the case-management system. The retention rate per series is informative:

Series	Present in RbC	Removed from RbC	Retention rate
32315	0	2	0%
32693	0	10	0%
32809	0	34	0%
32903	0	16	0%
33007	0	5	0%
33032	0	2	0%
33056	1	7	12.5%
33092	7	14	33.3%
33115	4	6	40.0%

The older (lower-numbered) docket series are 100% removed from AR tracking. The newer series (33092, 33115) — the ones with continuing 2024–2025 prosecution activity — retain

partial AR visibility. This matches the trust-side pattern in the Oct 2025 TTJ (where the older series swept first and the newer ones in smaller amounts) and rules out a benign “natural aging” explanation: if dockets disappeared because they were old, the new series wouldn’t be partially removed; the removal pattern is a discrete bookkeeping action, not the passage of time.

3.2. The 96 dockets removed from AR tracking (representative excerpt)

Series 32315, 32693, 32809, 32903, 33007, 33032, 33056, 33092, 33115 — full list at *Litman AR Expiring Tag — 108-Docket Cross-Reference* (companion CSV in this bundle) (companion CSV, generated alongside this memo). First 25 by docket number:

```
32315.28, 32315.90,
32693.07, 32693.15, 32693.16, 32693.28, 32693.59, 32693.74, 32693.90, 32693.91, 32693.93,
32693.98,
32809.01, 32809.05, 32809.11, 32809.18, 32809.19, 32809.20, 32809.22, 32809.23, 32809.25,
32809.29, 32809.30, 32809.34, 32809.37 ...
```

Each of these is a docket whose **trust balance was swept on 10/30/2025 or 10/31/2025** under the “expired J. Goldberg” label, and whose **AR row simultaneously vanished from the next firm-produced RbC** dated 1/23/2026.

4. Why this is a § 50–51 / practice-payout fact (not just an accounting fact)

The KSU 33xxx dockets are central to the case theory on three independent dimensions:

- Litman-originated client matters.** All 96 removed dockets follow the legacy Litman Law Offices STI/PracticeMaster 5-digit.2-digit format (e.g., 32809.34 , 33056.49). These are the matters Plaintiff brought to NGM in the 2017 transition . NGM continued to bill against them under that legacy docket system through 2024 and into 2025.
- Litman-attributed within-SOL face pages.** The 33115 series in particular contains the docket for **U.S. Patent Application No. 18/950,651** (“Micro-Electric Discharge Milling Machine,” KSU Docket 33115.20U) — the single matter that flipped to “responsible JBG” in the Feb 17, 2026 RbC (per *Litman AR Report “Responsible JBG” Finding, 4/27/2026* (in this bundle)). The matter for which Martha Long (Goldberg-supervised paralegal) sent KSU Office Action notifications under Litman’s name on 1/23/2025 and 4/15/2025 — both **after the 7/21/2024 CPLR 215(3) SOL cutoff**.
- Public face = Litman; internal accounting = “expired J. Goldberg F[iles]” → removed.** Same dockets, simultaneously: face-page representation to USPTO and clients ⇒ “Richard C. Litman, Reg. No. 30,868”; trust ledger sweep ⇒ “expired J. Goldberg F[iles]”; AR ledger ⇒ silently dropped. The structural § 51 fact pattern is binary: NGM holds Litman’s name out as the responsible attorney to USPTO, foreign sovereign clients (KSU), and the public, while internally booking the same matters as Goldberg’s expired files and removing the receivable from tracking before any payment lands.

5. Recommended next actions for counsel

1. **CPLR 3122-a target.** Demand the Soluno **Write-Off Journal** for KSU client 135576 covering 9/1/2025 – 12/31/2025 — the journal entries that effectuated the AR removal of the 96 dockets must exist in software, even if they have not been produced. Pair with the previously-flagged Write-Off Journal demand from.
2. **PCLaw “AR Adjustment” report demand.** Request the AR Adjustment Journal (or equivalent) for the same period showing dockets reclassified out of receivable status. This is the bookkeeping artifact that mirrors the trust sweep on the AR side.
3. **Goldberg deposition exhibit.** Pair the **Q4 2025 Gould RbC** + the **Oct 2025 Trust Transfer Journal** + the **Feb 17 2026 AR Report (Goldberg-requested, SortByResponsible:true)** as a three-document exhibit set. Cross-exam: (a) *what does “expired” mean on a J. Goldberg file?* (b) *does AR expire under firm policy?* (c) *where is the corresponding journal entry?* (d) *why did 96 dockets in nine specific series disappear from the AR ledger simultaneously with the trust sweep?*
4. **CPLR 3123 Notice to Admit additions.** Add specific admissions (currently the NTA has 70 — uncle’s count) tied to: (a) the existence of the 96-docket gap; (b) the absence of a corresponding Write-Off Journal entry; (c) the firm’s books showing \$1.07M outstanding 100% attributed to Litman as Q4 2025 closes.
5. **MSJ Statement of Material Facts (19-A) addition.** Add a paragraph anchoring “AR never expires” as the firm-policy presumption and the 96-docket gap as the contradiction.

6. Authentication / production track for this exhibit

- **Native source:** the Q4 2025 Receivables-by-Client report (NGM Soluno report, run 1/23/2026 by MaryJane Harper) (Bates target on outbound: RCL-PROD-##### per existing baseline).
- **Reproducibility:** Trust-Transfer-Journal cross-reference is reproducible from *Litman Expired Matters Master List*, 4/27/2026 (in this bundle) and the companion CSV *Litman AR Expiring Tag — 108-Docket Cross-Reference* (companion CSV in this bundle).
- **Authentication tier:** CPLR 4518(a) business record (the report’s **Footers** sheet preserves the firm’s own software-engine metadata — engine, version, date run, requested-by, and report selections — sufficient for self-authentication).
- **Lexicon:** Enter the term “**AR never expires**” into Section (c) Damages-Theory Vocabulary of *Litman Glossary*, Updated 4/27/2026 (in this bundle) per and.

Prepared 2026-04-27 by Litman Intelligence Research Team in support of Plaintiff Richard C. Litman, pro se. Attorney work product — privileged and confidential.