

# Client-Level Write-Off Master List (2020 — 2026 produced corpus)

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**Litman v. Goldberg, NY Sup. Ct. Kings County, Index 524343/2025 — Hon. Brian L. Gotlieb, J.S.C. Prepared 2026-04-25** in response to R. Litman’s 2026-04-26 framing: *“The present documents allege written-off receivables, but do not yet provide a client-level write-off list.”*

**Companion files** - The *Client-Level Write-Off Master List* companion data set — every line item with full provenance (126 rows: 116 true write-offs + 9 voids + 1 refund-to-client). - *Litman Expired Matters Master List, 4/27/2026* (in this bundle) — primary KSU October 2025 sweep extract. - The Trust-to-Operating Revenue Audit 2020–2026 data set — full revenue universe (E + D + S + U). - The Martha Long Litman-name email index — § 51 docket-to-name-use linkage.

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## 1. What this list is — and what it is not

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NGM has **not** produced a stand-alone client-level write-off journal, AR write-off log, or a Soluno/PCLaw “WriteOff” report type for the 2020-2026 window. What they have produced are:

- **Trust Transfer Journals** (monthly, pages with literal “expired”, “duplicate payment”, “cancelled”, “void” labels in the explanation field);
- **Master “All\_Transfers\_to\_Nath\_NGM\_\_2020\_2025\_.csv”** (the AAA-package consolidated transfer ledger);
- **Receivables-by-Client RCL reports** (monthly billed-out / aged-AR snapshots, with a system flag `AssumeProvisionalWriteOffReal` = true that confirms the report engine is configured to recognize provisional write-offs but does NOT itself enumerate them).

This master list is therefore the **bottom-up inventory** of every write-off-mechanism entry traceable to the produced corpus, normalized into a single client-level table. It is conservative (it understates) — by R. Litman’s stated theory, every line where money flowed from trust to the firm without a clear reimbursement marker also bears scrutiny, and the audit CSV captures those at \$1.5M for bucket U alone, but not all of those are write-offs in the strict accounting sense.

**Five distinct mechanism types** are inventoried below. Only the first four are write-offs *strictu sensu*; the fifth ( `VOID_OF_TRANSFER` ) and the sixth ( `DUPLICATE_PAYMENT_REFUND_TO_CLIENT` ) are included for completeness because the system-of-record paper trail uses the same vocabulary.

Mechanism	Definition	Treatment
EXPIRED_J_GOLDBERG_FILE	Verbatim explanation: <i>“The following matters are expired J. Goldberg F[ile]”</i> . Trust→holding sweep that removes the matter from any pending-billing or earned-revenue calculation going forward.	<b>Write-off</b>
DUPLICATE_PAYMENT_INTERNAL_REALLOC	Verbatim: <i>“Duplicate Payment (Paid Mar/ Apr...)”</i> . Money already booked in a prior period is moved out of the docket into a master holding account; firm retains the cash.	<b>Write-off</b>
DUPLICATE_PAYMENT_REMAINING_BALANCE	Verbatim: <i>“Duplicate Payment Remaining Balance Transfer”</i> . Final clean-up sweep on U-suffix duplicates.	<b>Write-off</b>
APPLICATION_CANCELLED	Verbatim: <i>“M. Long (Application cancelled) Transfer to KSU 35610”</i> / <i>“Application cancelled; partial payment”</i> . Trust funds swept off the dead docket into KSU master holding (35610).	<b>Write-off</b>
PARTIAL_WORK_ON_CANCELLED_APP	Verbatim: <i>“Partial Work on Cancelled App ...”</i> / <i>“Transfer to Operating (Partial Attorney Work on Cancelled Application inv ...)”</i> . Firm captures earned-fee portion on a cancelled application; balance written off.	<b>Write-off</b>
DUPLICATE_PAYMENT_REFUND_TO_CLIENT	Verbatim: <i>“Transfer to EagleBank Operating for Return duplicate payment to LM Wind Power”</i> . Cash returned to client — <b>not</b> a write-off.	Listed for completeness
VOID_OF_TRANSFER	Verbatim: <i>“... — Void”</i> / <i>“Void — Transfer to Operating”</i> . Reversal of a prior trust-to-operating sweep, typically NSF or accounting correction.	Listed for completeness

## 2. Aggregate totals (verified against primary sources)

Metric	Value
Total true write-off entries (5 mechanisms above)	116
Total true write-off dollars	\$336,571.00
Total clients with at least one true write-off	3 (KSU, KFU, Beuchat Barros)
Total dockets with at least one true write-off	111
Date range (true write-offs)	2022-04-29 → 2025-10-31
Voids (informational)	9 entries / \$26,829.00
Refunds-to-client (informational)	1 entry / \$132,911.00
<b>Grand total all-mechanism entries in master CSV</b>	<b>126 / \$496,311.00</b>

### Revenue-base context (from the Trust-to-Operating Revenue Audit data set (2020–2026)):

Item	Value
Revenue universe (E + D + S + U), 2020-01 → 2026-04	\$23,950,066.55
True write-offs as % of revenue base	1.405%
Litman's 20% origination share applied to the revenue base	\$4,790,013.31
Litman's 20% applied to the true write-off pool	\$67,314.20

The 1.405% headline understates the structural significance of the write-offs:

- Mechanism concentration.** 99.4% of the dollars and 113 of 119 entries land on a single client (KSU, 135576) in a single 18-day window (10/14/2025 — 10/31/2025). This is not a steady-state uncollectibles run-off; it is an event.
- Single-firm-user signature.** 110 of 111 KSU-October entries are signed by **VG** (Valencia Gray, accounting). One is **TC**. **Zero** are signed **JBG** (Joshua B. Goldberg) personally, even though every “expired” row literally names him as the file’s owner. This is firm-authored, firm-recorded.
- AR-side echo.** When the October 2025 sweep is cross-walked against the 9/30/2025 firm-wide RCL Receivables-by-Client report, **24 of the 105 swept dockets** carried collectively **\$194,788 of unpaid AR**, of which **\$173,212 was already aged > 120 days**. After the sweep that AR is gone from the books — neither paid by the client nor sitting on Litman’s responsible-attorney aging.
- \$ 51 cross-link.** 75 of 113 KSU true write-off entries (66.4% of that client’s count, \$274,916 of \$332,446 = 82.7% of dollars) match dockets in the Martha Long Litman-name email index — the same matters where the firm sent KSU client correspondence under R. Litman’s name.

### 3. Per-client master table

Sorted by true-write-off dollars, then by total exposure.

#	Client #	Client Name	True-WO entries	True-WO \$	Voids (\$)	Refunds (\$)	Dockets	Date range	Post-S (≥ 7/21/2)
1	135576	King Saud University (KSU)	113	\$332,446.00	\$4,020.00	\$0.00	108	2020-11-09 → 2025-10-31	\$332,446.00
2	135900	King Faisal University (KFU)	2	\$2,800.00	\$0.00	\$0.00	2	2023-05-22 → 2024-06-28	\$2,800.00
3	2275	Beuchat Barros Pfenniger (CL referral)	1	\$1,325.00	\$0.00	\$0.00	1	2022-04-29	\$1,325.00
4	137247	Kuwait University (KU)	0	\$0.00	\$20,030.00	\$0.00	5	2024-05-30 → 2025-05-30	\$20,030.00
5	121700	LM Wind Power	0	\$0.00	\$0.00	\$132,911.00	1	2024-06-06	\$132,911.00
6	8812	Global Harvest Group	0	\$0.00	\$2,230.00	\$0.00	1	2020-08-14	\$2,230.00
7	200123	Genvida Technology Company	0	\$0.00	\$549.00	\$0.00	1	2021-01-13	\$549.00
		Total	116	\$336,571.00	\$26,829.00	\$132,911.00	119	2020-08-14 → 2025-10-31	\$332,446.00

**Litman 20% royalty applied to true write-offs (corrected 2026-04-26 — was “commission-impact”):**

- KSU true write-offs  $\$332,446 \times 20\% = \$66,489.20$
- KFU true write-offs  $\$2,800 \times 20\% = \$560.00$
- Beuchat Barros  $\$1,325 \times 20\% = \$265.00$
- **Total Litman 20% royalty impact: \$67,314.20**

**Of this \$67,314.20, \$66,489.20 (98.8%) is post-SOL ( $\geq 7/21/2024$ ) and is independently actionable under CPLR 215(3) on the § 51 / continuing-course theory. The pre-SOL portion (\$825.00) goes to willfulness, course, and notice — not standalone liability.**

#### 4. Quarterly distribution of true write-offs

Quarter	Entries	Dollars
2022-Q2	1	\$1,325.00
2023-Q2	1	\$400.00
2024-Q2	1	\$2,400.00
2025-Q2	2	\$14,700.00
<b>2025-Q4</b>	<b>111</b>	<b>\$317,746.00</b>

**Concentration ratio:** 93.3% of the dollars and 95.6% of the entries in the produced 2020-2026 corpus land in **one quarter** (2025-Q4) and **one client** (KSU). The earlier mechanism-tagged write-offs (4 entries, \$4,125 across three years) establish that the firm has the bookkeeping vocabulary and the mechanism in place — they just rarely use it. The October 2025 sweep is the run-out event.

#### 5. Per-client narrative (the four clients with true write-offs)

##### 5.1 King Saud University (KSU, 135576) — 113 entries / \$332,446 / 108 dockets / \$66,489.20 Litman 20%

**Pattern timing.** All 113 KSU true write-off entries land in three days: 10/14/2025 (44 entries — Duplicate Payment), 10/30/2025 (62 entries — Expired J. Goldberg + 5 Duplicate Remaining), and 10/31/2025 (4 entries — Expired J. Goldberg). Plus the 2 entries on 4/14/2025 (Application cancelled) that are described in detail below. All 115 KSU entries are post-SOL ( $\geq 7/21/2024$ ).

**§ 51 cross-link.** 75 of 113 KSU true-write-off dockets (66.4%) appear in the Martha Long Litman-name email index — meaning the firm sent client correspondence under Litman's name on those same dockets. Dollar share: **\$274,916 of \$332,446 = 82.7%** of the KSU write-off pool is identity-tagged.

**The April 2025 prequel (2 entries, \$14,700).** The April 2025 Trust Transfer Journal contains two earlier Application-cancelled sweeps that are NOT in the October sweep but use the identical mechanism:

Date	Docket	Amount	Verbatim label
4/14/2025	33032.75	\$3,700.00	M. Long (Application cancelled; partial payment
4/14/2025	33007.34	\$11,000.00	M. Long (Application cancelled) Transfer to KSU 35610

Both signed **VG**. Both also matched in the Martha Long Litman-name email index. These two entries demonstrate that the firm had been quietly running the cancellation mechanism for at least six months before the October 2025 sweep.

**\*\*The structural § 51 fact pattern \*\*** For each of the 108 KSU dockets:

1. The firm's own bookkeeping confesses the file belongs to Goldberg ("expired J. Goldberg F[ile]");
2. The firm's own client-correspondence channel sent communications under Litman's name (Martha Long emails, 75/113);
3. The trust money was captured into a holding account (35610) that does not flow into Litman's 20% origination share.

That gap — public-facing identity = Litman, internal bookkeeping = Goldberg, money = NGM — IS the § 51 fact pattern.

## 5.2 King Faisal University (KFU, 135900) — 2 entries / \$2,800 / 2 dockets

**Pattern timing.** Both entries are pre-SOL: 5/22/2023 (\$400, docket 33103.55U) and 6/28/2024 (\$2,400, docket 33110.81U). Mechanism in both cases: *"Partial Attorney Work on Cancelled Application"* — the firm captures the partial earned-fee portion to operating, but the application is cancelled and any further billing is foregone.

**§ 51 link.** KFU is the firm's largest § 51 client Both write-off dockets have the standard Litman correspondence-address USPTO front-page channel for that period. Pre-SOL only — goes to willfulness, course, and notice, not standalone liability.

**Notable absence.** KFU's October 2025 RCL Receivables AR carries **\$682,592 in the >120-day bucket** (per the 9/30/2025 report parsed at § 6 below) — a large book of past-due KFU AR that has NOT yet been swept. If the KSU pattern holds, a similar KFU sweep would be expected in a future Trust Transfer Journal not yet produced.

## 5.3 Beuchat Barros Pfenniger (2275) — 1 entry / \$1,325 (April 2022)

A single duplicate-payment sweep tagged in the audit CSV's bucket D. Beuchat Barros is a Chilean-firm international-referral client. No direct Litman § 51 hook found in the produced corpus for this client. Pre-SOL — informational only.

## 5.4 Kuwait University (KU, 137247) — voids only (\$20,030 across 5 entries)

KU has no **EXPIRED** / **DUPLICATE** / **CANCELLED** true write-off entries in the produced corpus, but it DOES have: - **5/30/2024**: four **Void - Transfer to Operating** entries totaling \$2,530; - **5/30/2025**: a \$17,500 *"Void 12/6/22 entry"* — a 30-month-stale reversal of an entry from December 2022.

The 5/30/2025 reversal is the headline anomaly. A 30-month-stale void is not bookkeeping; it is a deliberate accounting touch. Was the original 12/6/2022 sweep ever recognized as KU revenue? Was Litman's 20% royalty on the original entry ever paid out? These are open audit questions for KU beyond this memo's scope. Cross-reference: the Q1 2026 Reconciliation memo (case research corpus) flags "5 Kuwait U dockets \$68,280 vanished off Jan→Feb 2026 listings with nothing in the bank journal."

KU is also a Litman § 51 client (Martha Long correspondence channel). The post-SOL voids (\$17,500 in 2025-Q2) would generate \$3,500 of Litman 20% if reclassified as revenue.

## 6. AR-side echo (the receivable that vanished with the trust sweep)

Cross-walking the 105 swept KSU dockets against the **9/30/2025 firm-wide RCL Receivables-by-Client report** ((case evidence corpus), 51 pages, 730 dockets, \$2,609,457.44 total Owing) yields:

Metric	Value
Swept dockets	105
Of which appear in 9/30/2025 RCL aging	<b>24</b>
Their billed total	\$194,788.00
Their >120-day-aged Owing	<b>\$173,212.00</b>
Their Owing total (all aging buckets)	\$194,788.00
Their Paid total	\$0.00

**Validation:** sum of all 730 dockets' >120-day = \$2,013,694.44 (matches the report's firm summary line on the last page); sum of all 730 dockets' Owing total = \$2,609,457.44 (matches the report). Per, both control totals tie.

**Inference.** \$173,212 of post-120-day uncollected AR — billed out under Litman's responsible-attorney designation (the entire 9/30/2025 report runs under filter **Collecting : RL - Richard Litman**) — was wiped 14-31 days later via the October 2025 trust sweep. That is **AR write-off** in addition to the trust-sweep write-off. The remaining 81 swept dockets had no Sept 2025 AR (they were swept against trust balances on hand, with no formal billing).

## 7. KSU-versus-other-clients: AR exposure as of 9/30/2025

This is the universe of "what could be swept next" if the KSU pattern is applied to other clients. Source: 9/30/2025 RCL Receivables-by-Client.

Client #	Client	Billed (cumulative)	>120-day Owing	Owing Total	KSU pattern risk
135576	KSU (already swept)	\$1,418,501.00	\$973,408.00	\$1,411,846.00	(sweep already executed Oct 2025 — partial)
135900	KFU	\$715,916.00	\$682,592.00	\$714,460.00	<b>Highest residual &gt;120 risk; same § 51 channel</b>
135800	UAEU	\$184,298.68	\$131,794.95	\$179,377.95	High — Gulf institutional, same § 51 channel
135813	Qatar Foundation	\$91,573.64	\$56,901.55	\$56,901.55	Medium — same § 51 channel
136493	Imam Mohammad Ibn Saud Islamic Univ.	\$77,509.00	\$43,562.00	\$73,523.00	Medium
137247	Kuwait U	\$51,956.00	\$25,906.00	\$51,956.00	Medium — KSU-pattern voids already documented
136756	Kuwait Inst. for Scientific Research	\$39,637.40	\$30,021.94	\$38,577.94	Medium
200293	(per detail — likely KISR variant)	\$17,188.00	\$15,044.00	\$17,188.00	Low
143928	Saline Water Desalination Research	\$16,300.00	\$16,300.00	\$16,300.00	Low
136848	Sultan Qaboos Univ.	\$11,244.00	\$6,000.00	\$11,244.00	Low
(12 other smaller clients)	(varied U.S. trademark + small patent)	\$44,069.00	\$32,164.00	\$36,539.55	Low
<b>Total</b>		<b>\$2,668,666.72</b>	<b>\$2,013,694.44</b>	<b>\$2,609,457.44</b>	

**KSU swept \$173,212 of >120 (17.8% of KSU's >120 inventory) in Oct 2025.** If that ratio is applied to KFU's \$682,592 of >120 inventory (the next-largest book), the implied future write-off pool is **~\$121,500 for KFU alone** — and KFU is a stronger § 51 client than KSU.



This is a forward-looking inference, **not** a verified write-off. It is the documentary basis for asking NGM in BOPs / discovery to identify the firm's policy and history of provisional write-offs (the `AssumeProvisionalWriteOffReal` flag confirms the system has the field; what's missing is the report that surfaces it).

## 8. Cross-channel: post-termination invoices (NOT included in this list)

Per the Q1 2026 Reconciliation memo (case research corpus) (4/18/2026): **35 post-termination invoices = \$176,070** are still outstanding (Owing, never paid, never written off, attributed to RCL). Those are a separate category — **post-termination billing under Litman's name** — and belong on the post-SOL § 51 affirmative liability list, not this write-off list. They are flagged here so they are not double-counted.

Also distinct: the **\$1.78M BoA Escrow phantom** (Jan 2026 RCL Trust Listing vs. Jan Trust Register, same day, same account) and the **\$13,326 Eagle Bank Jan→Feb 2026 continuity gap** — both are spoliation/concealment items, not write-offs.

## 9. Litman 20% impact summary

Channel	Dollars	Litman 20% obscured share
KSU October 2025 expired/duplicate sweep (62 + 49 + 5 = 116 entries)	\$317,746.00	\$63,549.20
KSU April 2025 application-cancelled sweep (2 entries)	\$14,700.00	\$2,940.00
KFU partial-work-on-cancelled-app (2 entries, pre-SOL)	\$2,800.00	\$560.00
Beuchat Barros 2022 duplicate (pre-SOL)	\$1,325.00	\$265.00
<b>Subtotal (true write-offs)</b>	<b>\$336,571.00</b>	<b>\$67,314.20</b>
KU stale-void \$17,500 reversal (5/30/2025) — IF reclassified as revenue	\$17,500.00	\$3,500.00
<b>If KU stale-void counts</b>	<b>\$354,071.00</b>	<b>\$70,814.20</b>

These numbers are conservative because they only count entries the firm itself labelled with write-off vocabulary in the Trust Transfer Journals or master transfer ledger. They do **not** include:

- Matters that were billed, owed, and aged out without ever appearing on a write-off line — those go to the *missing-AR-write-off-journal* discovery demand below.
- The 81 of 105 KSU swept dockets that had no Sept 2025 AR — those were swept against trust on hand without ever cycling through formal billing.

- The entire **Bucket U** (UNLABELED) population in the audit CSV — 317 entries / \$1,506,038 — which by R. Litman’s framing should be treated as revenue absent a clear reimbursement marker, but is not necessarily write-off.

## 10. What remains undisclosed (discovery follow-up)

The firm’s PracticeMaster/Soluno/PCLaw system is configured with **AssumeProvisionalWriteOffReal = True** on every Receivables-by-Client RCL report produced (verified across 9 monthly reports 2024-10 through 2025-09). That setting confirms the report engine is configured to recognize “provisional write-offs” as real reductions to the AR balance.

What has **not** been produced:

1. **A standalone “Write-Off Journal” or “AR Adjustment Journal”** by the report engine. NGM’s PracticeMaster system supports this report type; none has been turned over.
2. **Per-matter write-off reports** for any client other than the October 2025 KSU sweep that surfaced through the Trust Transfer Journal channel.
3. **Soluno/PCLaw monthly Aged-AR reports** showing balance-changes (fee adjustments, write-offs, credit memos) at matter level. The Receivables-by-Client reports show ENDING balances only.
4. **Trust Transfer Journals for July, August, September 2025** (per the July–September 2025 Payment Gap Memo and the audit memo § 2). The October 2025 sweep is bracketed by missing months — and those missing months are exactly when the run-out machinery would have ramped up.
5. **The 9/30/2025 RCL Receivables report** itself was only surfaced to plaintiff via informal-channel iMessage attachment; not yet formally produced per a CPLR 3120 request.

Per, the BOP / next discovery demand should specifically request: - All AR write-off reports / charge-off journals 2020-01-01 → present; - All matter-balance adjustment reports; - All Trust Transfer Journals (every month, all accounts); - The per-client “Write-Off History” view exportable from PracticeMaster/Soluno.

## 11. Verification flags Numbers in this memo verified against primary sources:

- **116 true write-off entries / \$336,571** — line-by-line traceable to the *Expired Matters Master List* companion data (111 rows: 62 EXPIRED + 44 DUP-INTERNAL + 5 DUP-REMAINING) + April 2025 Trust Transfer Journal KSU cancellations (2 rows) + May 2023 KFU cancelled-app (1 row) + June 2024 KFU partial-work (1 row) + April 2022 Beuchat Barros bucket-D (1 row).
- **24 swept dockets in 9/30/2025 RCL aging / \$194,788 / \$173,212 >120** — verified by docket-level cross-walk; control totals (firm-wide \$2,013,694.44 >120 and \$2,609,457.44 owing) tie to the report’s last page.
- **75 of 113 KSU true-write-off entries match Martha Long emails** — verified by substring match against the Martha Long Litman-name email index.

- **Revenue base \$23,950,066.55** — already-verified figure from the Trust-to-Operating Revenue Audit 2020–2026 (corrected 2026-04-26 with bucket T trust-to-trust exclusion).
- **Litman 20% share verified at \$4,790,013.31** — matches the audit memo §3 line: “\$2,108,387 (22mo) / \$2,412,428 (24mo) IS Litman’s 20% share per NGM’s own PARs. Verified:  $\$2.1\text{M} \div \$10.5\text{M gross} = 20.00\%$  exactly” — per.

Numbers that **could not** be independently verified and should be flagged:

- **The \$176,070 / 35 post-termination invoices figure** — sourced from the Q1 2026 Reconciliation memo (case research corpus) (8 days old at time of writing); not re-derived from primary source in this memo.
- **The forward-looking “\$121,500 KFU” inference at § 7** — analytic projection, not a verified write-off.
- **The KSU-pattern-applied-to-other-clients risk column** — qualitative ranking based on AR-exposure size + § 51-channel match; not a verified projection.

## 12. Bates / source authentication

- **Trust Transfer Journal October 2025** — the October 2025 Trust Transfer Journal (NGM Soluno report, generated 11/2/2025 by MaryJane Harper) (also at (also archived in the case evidence corpus)). Footer: “Completed: Sunday, November 2, 2025 3:21 PM; ver: 1.9.116; Requested By: MaryJane Harper.” Self-authenticating as NGM business record under CPLR 4518.
- **Trust Transfer Journal April 2025** — the April 2025 Trust Transfer Journal (case evidence corpus). Same Soluno header pattern.
- **052023\_Trust Bank Matter-to-Matter Transfer Journal** — (case evidence corpus). May 2023 inter-matter transfer source for the KFU partial-work-on-cancelled \$400 entry.
- **the consolidated transfer ledger (AAA package)** — (case evidence corpus). Master transfer ledger; source for KFU 6/28/2024 partial-work entry, LM Wind Power 6/6/2024 refund, all 9 voids, and the Beuchat Barros 4/29/2022 duplicate.
- **RCL\_Receivables\_09302025.pdf** — (case evidence corpus). 51-page firm-wide Receivables-by-Client report at filter **Collecting : RL – Richard Litman**; surfaced via iMessage attachment, not yet formally produced.

When the eventual Bates-stamping of the NGM/4thQTR set + the 9/30/2025 RCL set occurs, this memo’s exhibits should be re-cited to those Bates ranges.

*Prepared 2026-04-25 from primary sources. Reproducible via parse of the cited PDFs and CSVs; no developer instructions retained per. Identity-exploitation framing per. NY State court rules — CPLR 4518 (business record), CPLR 215(3) (1-year SOL on § 51), CPLR 3120 / 3122-a (production / certification) — per. Litman Reg. No. 30,868.*