

Master Cover Memo — Litman v. Goldberg Counsel Bundle

Index of Deliverables and Read Order

To: Scott D. Woller, Esq. (Wachtel Missry LLP) — Plaintiff's counsel of record **From:** Mike Litman, case-research support, on behalf of Plaintiff R.C. Litman (pro se) **Date:** April 27, 2026 **Re:** Litman v. Goldberg, Index No. 524343/2025 — Counsel Directions bundle for Plaintiff's directive of 4/25/2026

What's in this bundle

Eight PDFs and one companion CSV — roughly **80 pages** of analysis, exhibits, and ready-to-serve discovery papers, organized to answer Plaintiff's 4/25/2026 directive (authentication / lexicon / Track 1 practice payout / Track 2 §§ 50–51).

Live web mirror of this bundle: <https://litmanintelligence.com/counsel/2026-04-27/>

#	File	Pages	What it is
1	Litman_Counsel_Directions_2026-04-27.pdf	16	The headline memo. Plaintiff's four buckets fully addressed; new 4/27 finding; 7 decision points for counsel; 10-item PRODOO2 demand list.
2	Litman_AR_Expiring_Tag_Analysis_2026-04-27.pdf	7	The new 4/27 finding: 96 of 108 KSU dockets tagged "expired J. Goldberg" in Oct 2025 are missing from the Q4 2025 Gould Receivables-by-Client report — the third concealment channel alongside formal write-offs and trust-side sweeps.
3	Litman_AR_Expiring_Tag_Removed_Dockets_2026-04-27.csv	—	Companion data file — all 108 expired-tagged dockets with present/missing flag and AR amounts where retained.
4	Litman_AR_Report_Responsible_JBG_Finding_2026-04-27.pdf	9	The Feb 17, 2026 AR Report personally requested by Goldberg with <code>SortByResponsible:true</code> ; surfaces the single casefile NGM internally attributes to Goldberg (KSU 33115.20U, \$16,700) while publicly attributing it to Litman.
5	Litman_Client_Level_Writeoff_Master_2026-04-27.pdf	8	\$336,571 in formal write-offs (116 entries, KSU-dominant); 82.7% by-dollars cross-link to Martha Long emails; the <code>AssumeProvisionalWriteOffReal=True</code> flag with Write-Off Journal never produced (CPLR 3122-a target).
6	Litman_Expired_Matters_Master_2026-04-27.pdf	8	\$317,746 swept from trust on 111 entries labeled "expired J. Goldberg F[iles]" in the October 2025 Trust Transfer Journal; 110/111 signed by Valencia Gray (NGM accounting); 0 signed by Goldberg personally.
7	Litman_Trademark_Name_Use_Memo_2026-04-27.pdf	7	The Track 2 trademark sub-track: 245 trademark dockets, 7+ post-SOL TTAB proceedings, the TUFFKOTE smoking gun, the Nicola Pizza exemplar, the July 24, 2025 Hashtag Sports cease-and-desist (latest confirmed name use in the entire case).

#	File	Pages	What it is
8	Litman_PROD001_Substantive_Findings_2026-04-27.pdf	12	PROD001 (Goldberg’s first rolling production, 1,317 docs / 11,757 pages, ingested 4/23/2026) — the two headline finds (RCL.xlsx 3,957-matter master list; June 2025 admissions triad + Schaefer CC) and the concealment pattern.
9	Litman_Uncle_Photos_Evidence_Memo_2026-04-27.pdf	8	NEW 4/27 evidence category. Two Goldberg-personally-signed KFU Patent Assignment Cover Sheets at USPTO Reels 065379/0084 (10/29/2023) and 065933/0139 (12/21/2023), both naming Litman as correspondent — separate document type from the 16 POAs. Plus direct Goldberg→Litman 3/6/2023 KSU wire email; Aaron Gould 11/14/2025 “Richard: No.” refusal of Phase-1 discovery; 10/30/2025 USPTO trademark notification still routing to Litman post-litigation; NEW 7/25/2025 Kline TM-renewal client email CC’ing Litman — pushes latest-confirmed-name-use anchor by 1 day, 7 days post-alleged-elimination.
10	Litman_Uncle_Photos_Exhibit_Binder_2026-04-27.pdf	23	Catalogued visual binder of all 21 photographs — exhibit-numbered (EX-A1 through EX-F3), one image per page with caption + legal significance.
11	Litman_Royalty_Reconciliation_2026-04-27.pdf	9	NEW 4/27 financial finding. Defendant’s own 6/26/2025 RL Trust Ledger Report shows \$32,708,669.08 in trust receipts; \$23,694,007.62 transferred to Defendant’s own operating accounts; \$1,220,839.73 remaining in trust. Plaintiff’s lead position: the conservative \$2.34M floor (20% × \$23.7M-OUT-to-Operating, less \$2.4M paid) — <i>not</i> the full \$32.7M as Revenue. Defendant’s reconciliation accounting reduces the base to \$16,506,604.92 — \$16,202,064.16 unreconciled — supporting an equitable-accounting claim independent of contract enforcement. Higher scenarios (\$3.35M / \$4.14M) are presented as alternative ceilings only.

#	File	Pages	What it is
12	Litman_Glossary_Updated_2026-04-27.pdf	11	Updated case lexicon — three new entries 4/27 (“AR never expires” rule; “deferred payment for the Practice”; Long-cascade / Kline-cascade nomenclature).

Suggested read order

For first review (~30 minutes)

1. **This Master Cover Memo** — index + read order.
2. **Litman_Counsel_Directions_2026-04-27.pdf** § III.2 (the three-channel concealment table) — the new fact since the 4/25 package.
3. **Litman_Counsel_Directions_2026-04-27.pdf** § IV.4 (RCL.xlsx) — the 3,957-matter Defendant-produced internal ledger.
4. **Litman_Counsel_Directions_2026-04-27.pdf** § VI (PRODOO1 + 10-item demand list) — what Connell Foley needs to produce next.

For deeper review (~2 hours)

1. **Litman_AR_Expiring_Tag_Analysis_2026-04-27.pdf** — full analysis of the new finding.
2. **Litman_AR_Report_Responsible_JBG_Finding_2026-04-27.pdf** — the Feb 17 AR Report Goldberg ran himself.
3. **Litman_Expired_Matters_Master_2026-04-27.pdf** — the trust-side sweep mechanism.
4. **Litman_Client_Level_Writeoff_Master_2026-04-27.pdf** — the formal write-off mechanism.
5. **Litman_Trademark_Name_Use_Memo_2026-04-27.pdf** — the trademark sub-track.
6. **Litman_PRODOO1_Substantive_Findings_2026-04-27.pdf** — the full PRODOO1 ingest.

Bridge to the prior bundle

The 4/25/2026 deliverables Scott has not yet acknowledged are still live and remain operative:

- *Litman Counsel Update Narrative, 4/25/2026* — the 12-449-1 face-page split + three-way Box-2 smoking gun
- *Litman Master Cover Memo, 4/25/2026* — index of the 4/25 deliverables
- *Litman Exhibit A 12-Patent Binder, 4/25/2026* — the headline 66-page liability binder
- *Litman CPLR 3123 Notice to Admit, 4/25/2026* — 70 numbered admissions ready to serve
- *Litman Post-SOL AOR Deep-Dive Memo, 4/25/2026* — methodology for the live USPTO API analysis

All 4/25 deliverables remain available at: <https://litmanintelligence.com/counsel/2026-04-25/>

Key findings synthesized

NEW 4/27/2026 findings

1. **The trust-receipts reconciliation — the headline financial finding.** Defendant's own June 26, 2025 RL Trust Ledger Report (Soluno PCLaw business record under CPLR 4518) shows \$32,708,669.08 in trust receipts on Plaintiff's originated-client matters. Defendant transferred \$23,694,007.62 to its own operating accounts, leaving only \$1,220,839.73 in trust. Defendant's reconciliation accounting computes Plaintiff's 20% royalty against a base of only \$16,506,604.92 — **\$16,202,064.16 unreconciled, 49.5% of the total trust receipts. Plaintiff's lead position is the conservative \$2.34M floor**, anchored on the \$23.7M Defendant itself transferred to its operating accounts — *not* the full \$32.7M as Revenue. The \$16.2M unreconciled gap supports a Court-ordered equitable accounting independent of the contract-enforcement claim. Higher figures (\$3.35M / \$4.14M shortfall) are presented as alternative ceilings the Court may consider only if Defendant fails to produce entry-by-entry backup. Full analysis in *Litman Royalty Reconciliation, 4/27/2026* (in this bundle).
2. **AR-side removal-from-tracking** — the third concealment channel. NGM has at least three coordinated channels for moving Litman-attributable amounts off the books without proper accounting disclosure: (a) formal write-offs (\$336,571), (b) trust-side "expired" sweeps (\$317,746), and (c) AR-side disappearance from the Q4 2025 Gould Receivables-by-Client report (96 of 108 expired-tagged dockets simply missing). Same 108 KSU dockets, three coordinated bookkeeping operations, one calendar quarter (Q4 2025), no formal disclosure to Plaintiff, no journal entries produced.
3. **Track 2 restructured into two parallel cascade pipes.** Per Plaintiff 4/27: "*Howard Kline sent his own emails for trademarks like Martha did for patents.*" The §§ 50-51 evidence now carries on two independent rails — patents (Lafave + Long, KFU exemplar) and trademarks (Kline, Nicola Pizza exemplar). Both under Defendant Goldberg's supervision; both showing Litman's name in client-facing communications post-SOL. The latest confirmed name use in the entire case — the July 24, 2025 Hashtag Sports cease-and-desist signed Litman+Kline, six days post-email-elimination — is on the trademark side.
4. **NEW evidence category — Goldberg-personally-signed KFU Patent Assignment Cover Sheets.** Surfaced from Plaintiff's photographs 4/27/2026: two USPTO public records, post-arbitration, where Defendant Goldberg himself is the submitter and signatory while the Correspondent Name field reads "*RICHARD C. LITMAN NATH, GOLDBERG & MEYER.*" KFU Docket 33135.22U / App. 18,383,448 / Reel 065379-0084 / signed 10/29/2023; KFU Docket 33150.15U / App. 18,392,663 / Reel 065933-0139 / signed 12/21/2023. This is a separate document type from the 16 Goldberg-signed POAs already in the case record — adds a public-record channel of "Goldberg told KFU that Litman is their contact" that pairs with the verbal-channel anchor email (Bates LITMAN209485, "our attorney," 12/20/2023) and the volume-channel Long-cascade.
5. **Three converging proofs.** The case theory now rests on three independent evidentiary chains: (a) face-page election (12 vs. 449 vs. 1, post-7/21/2024) — strengthened by the two new Goldberg-signed assignments; (b) supervised-staffer cascade (769–880 dated patent uses + 1,477 dated trademark uses, within-SOL); (c) internal matter ledger (RCL.xlsx, 3,957 matters / 17 NEW post-7/21/2024 assignments, Defendant-produced). Each chain stands alone and corroborates the other two.

Carry-forward 4/25/2026 findings

1. **Per-patent name election empirically proven.** Three PTOL-85B forms by the same signer in 2024: 5/28/2024 = “Richard C. Litman” / 6/12/2024 = “Joshua B. Goldberg” / 9/25/2024 = “James Lafave.” Same hand, same firm, same registration number, three different names within four months. Forecloses every “system default” defense.
 2. **Damages anchor: \$2,108,387 (22 mo) / \$2,412,428 (24 mo)** — NGM’s own Aaron Gould-produced math from the monthly Payment Allocation by Client Reports. Term: “deferred payment for the Practice” / “unpaid 20% share.” Banned: “back pay.”
 3. **All 12 dockets are Litman-originated client matters.** Every one follows the legacy Litman Law Offices PracticeMaster docket format — the matters Plaintiff brought to NGM in the 2017 transition.
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Decision points for counsel (consolidated)

1. **Authentication / PDF / Bates baseline** — confirm or flag changes (§ I of *Counsel Directions*).
 2. **Service date for the CPLR 3122-a demands** for the Soluno Write-Off Journal and AR Adjustment Journal (§ III.5 of *Counsel Directions*).
 3. **MSJ lead order** — patents → capability → matter ledger (recommended), or different sequence (§ IV.6 of *Counsel Directions*).
 4. **Whether to expand the CPLR 3123 Notice to Admit** before service — recommend adding the 17 post-SOL-safe new-matter assignments + the 7/24/2025 Hashtag Sports cease-and-desist + the AR-side gap (§ IV.6 of *Counsel Directions*).
 5. **Goldberg deposition exhibit set** — three documents paired (Q4 RbC + Oct 2025 Trust Transfer Journal + Feb 17 AR Report); recommend as opener (§ III.5 of *Counsel Directions*).
 6. **Schaefer subpoena** — this week; Freedom Bank closure timing creates urgency (§ III.5 of *Counsel Directions*).
 7. **Inertia Legal subpoena** — after Goldberg deposition fixes the ground truth (§ IV.6 of *Counsel Directions*).
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Reproducibility / sources

Everything in this bundle is reproducible from local data + live USPTO Open Data Portal queries, plus the Defendant-produced PRODO01 native-file set. The case dashboard is live at <https://litmanintelligence.com/> with a separate productions index at <https://litmanintelligence.com/productions.html> carrying the full PRODO01 corpus (1,317 PDFs, full-text searchable, native-file downloads, Bates index).

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