

# AR Report “Responsible JBG” – KSU Identity-Attribution Finding

**Litman v. Goldberg, Index No. 524343/2025 (Sup. Ct. Kings Cnty., Hon. Brian L. Gotlieb, J.S.C.) Cause of Action:** NY Civil Rights Law §§ 50–51 (misappropriation of name) **Plaintiff:** Richard C. Litman, Esq., Reg. No. 30,868 (pro se) **Defendant:** Joshua B. Goldberg, Esq., Reg. No. 44,126 **Compiled:** April 25, 2026

## 1. Headline

On **February 17, 2026 at 8:43 AM**, defendant Joshua B. Goldberg personally requested a “Receivables by Client” aging report from Nath Goldberg & Meyer’s PCLaw/Soluno billing system, scoped to “**Credit: RL – Richard Litman**” through “**End Date: 6/15/2025**.” That report — titled `AR_Report_202602_RL.xlsx`, dated run 2/17/2026, version 1.9.133 — is on its face an internal NGM business record (NY CPLR 4518) that contradicts every “Litman is the responsible attorney” face-page representation NGM has continued to make to USPTO and to KSU.

The report’s `Totals` sheet contains exactly two responsible-attorney groupings:

Responsible Lawyer	Casefiles	Billed	Outstanding
<b>Joshua B. Goldberg (“Totals for responsible JBG”)</b>	<b>1</b> (King Saud University 33115.20U)	<b>\$16,700.00</b>	<b>\$16,700.00</b>
Richard Litman (“Totals for responsible RL”)	337	\$1,285,703.04	\$1,208,489.76

The **single casefile internally attributed to Goldberg** in the firm’s books is a King Saud University patent matter — Docket 33115.20U / U.S. Patent Application No. 18/950,651 (“MICRO-ELECTRIC DISCHARGE MILLING MACHINE WITH SPARK CONTROL”) — the same matter for which (a) NGM had Martha Long sending Office Action Notifications to KSU **under Litman’s name** on January 23, 2025 and April 15, 2025, both **after the 7/21/2024 CPLR 215(3) SOL cutoff**, and (b) USPTO Patent Center listed Litman as the registered correspondence address as recently as January 15, 2025.

This is documentary proof, in defendant’s own bookkeeping system, that Goldberg knowingly takes internal credit/responsibility (and the originator-credit / 20% economic stream that flows from “Responsible Attorney” status) for a matter whose **public-facing identity** NGM was simultaneously presenting to a paying foreign-sovereign-funded client as “Richard C. Litman, Reg. No. 30,868.” This is the structural § 51 fact pattern: public face = Litman; internal accounting = Goldberg.

## 2. Source File and Authentication

Item	Value
File name	AR_Report_202602_RL.xlsx
Native location (case copy)	evidence/AR_Report_202602_RL.xlsx
Production-source location	evidence/gmail_downloads/attachments/ AR_Report_202602_RL.xlsx
File size	110,763 bytes (both copies)
MD5 hash (both copies, verified identical)	92e0e13ebdfae730736b6c7b429b4c81
Engine	PCLaw / Soluno billing system, ver. 1.9.133
Firm name (per <code>_FIRMNAME_</code> heading)	<b>Nath Goldberg &amp; Meyer</b>
Report title (per <code>_REPORTTITLE_</code> heading)	<b>Receivables by Client</b>
Date range (per <code>_DATERANGE_</code> heading)	<b>To Sunday, June 15, 2025</b>
Date run (per <code>_DATERUN_</code> heading)	<b>2/17/2026</b>

### 2.1 The metadata footer — “Requested By: Joshua B. Goldberg”

The report’s `Footers` sheet (preserved as a formal `_SELECTIONS_` block by the report engine) records the verbatim Report Selections used to generate this output:

*Report Selections: Completed : Tuesday, February 17, 2026 8:43 AM; ver: 1.9.133* **Requested By : Joshua B. Goldberg** *End Date : 6/15/2025 Credit : RL - Richard Litman SortByResponsible : true MinAgingDays : 0 InvoiceFeeSplitMethod : GLAllocation TopClientsLimit : 100 AssumeBillCorrectionAsAdjustment : true AssumeProvisionalWriteOffReal : false*

### 2.2 Comparison to other RCL receivables reports — “Requested By” anomaly

All other monthly RCL receivables reports in the production were generated by clerical staff. Only the February 2026 report — the first one Litman demanded after filing suit — was personally requested by the defendant.

Period	Date Run	Requested By
July 2025	8/11/2025 9:03 AM	Tran Cy (paralegal)
August 2025	9/2/2025 9:27 AM	MaryJane Harper (bookkeeper)
<b>February 2026</b>	<b>2/17/2026 8:43 AM</b>	<b>Joshua B. Goldberg (defendant)</b>

The fact that Goldberg himself, not bookkeeping, ran the Feb 2026 report defeats any “I was just inheriting Litman’s reports” defense. He is on record, in his own firm’s system metadata, as the actor who shaped the Feb 17, 2026 dataset and chose `SortByResponsible : true` – the very switch that surfaces the JBG/RL split.

### 3. The “responsible JBG” entry – verbatim

Totals sheet, Row 1 (the casefile-level row):

GROUP	ENTRYKEY	CLIENT	CONTACTPRIMARYEMAIL	CONTACTSEP	DESCRIPTION	P
1	6677A644-9C1E- EF11-86D2-002248AE60F6	135576	talbakhali@ksu.edu.sa	Joshua B. Goldberg.	“U.S. Patent Application No. 18/950,651\nTitle: MICRO-ELECTRIC DISCHARGE MILLING MACHINE WITH SPARK CONTROL\nDocket No. 33115.20U / PA0001204”	3

Totals sheet, Row 2 (the rolled-up responsible-attorney subtotal):

BILLED	OUTSTANDING TOTAL	TITLE
16,700	16,700	Totals for responsible JBG

Responsible Firm Summary sheet (Sheet 5):

TITLE	BILLED	PAID	OUTSTANDING OLDER	OUTSTANDING TOTAL	OUTSTANDING PERCENT
Joshua B. Goldberg	16,700.00	0.00	16,700.00	16,700.00	1.36
Richard Litman	1,285,703.04	77,213.28	1,208,489.76	1,208,489.76	98.64
Total	1,302,403.04	77,213.28	1,224,254.76	1,225,189.76	100.00 %

Two independent fields lock Goldberg in:

1. The casefile-level **CONTACTSEP** field (the system’s “split contact” / responsible-contact pointer) is “Joshua B. Goldberg.” – a per-matter field, not a firm-wide default.
2. The roll-up **Totals for responsible JBG** (\$16,700) appears as its own subtotal row, distinct from “Totals for responsible RL” (\$1,285,703.04). The system generated this split because the underlying matter-level “Responsible Attorney” code on file 33115.20U is JBG, not RL.

The two sub-invoices behind the \$16,700 line are visible on the **Report** tab:

File	Client	Aging > 120	Billed	Inv #	Last Receipt
33115.20U	King Saud University	\$14,700	\$14,700	420196	(none – 12/31/9999 placeholder)
33115.20U	King Saud University	\$2,000	\$2,000	422447	(none – 12/31/9999 placeholder)

Both are >120 days past due; neither has been collected.

## 4. The Goldberg “request” chain – request → run → transmittal → deficiency

### 4.1 Goldberg ran the report (system-of-record evidence)

The report’s own `_FOOTER_` `_SELECTIONS_` value identifies “**Requested By : Joshua B. Goldberg**” with completion timestamp **Tuesday, February 17, 2026 8:43 AM**. This is a system-generated audit field, not a manual signature, and therefore not subject to the post-litigation-fabrication objection that an email signature would face.

### 4.2 Aaron H. Gould’s transmittal email

On **Friday, February 20, 2026 at 4:48 PM**, Aaron H. Gould (Connell Foley, NGM’s litigation counsel) emailed Litman the file. The Gould transmittal is preserved verbatim inside Litman’s reply email at `discovery_production/NATIVES/DOCUMENTS/EMAIL_FILES/LITMAN005909_Deficiencies and Clarification Request – February 2026 AR Report .eml.eml`:

**From:** Aaron H. Gould | [agould@connellfoley.com](mailto:agould@connellfoley.com) **To:** Richard Litman | [rlitman@gmail.com](mailto:rlitman@gmail.com) **Date:** Feb 20, 2026 at 16:48 **Subject:** [transmittal – see Litman reply re “AR Report” attached]  
*“Richard:  
Attached is the A/R Report you requested.  
Aaron”*

Gould’s outward framing (“the A/R Report you requested”) describes Litman’s discovery request. The internal metadata, however, identifies Goldberg as the system-side requestor – i.e., Goldberg himself selected the parameters and pulled the report from PCLaw/Soluno before counsel forwarded it. That is not consistent with bookkeeping running the report on counsel’s instruction; it is direct defendant participation in shaping the AR data Litman would receive.

### 4.3 Litman’s deficiency reply (the proof of contemporaneous notice)

On **Saturday, February 21, 2026 at 8:25 PM EST**, Litman emailed Gould (cc Leo J. Hurley Jr.) a deficiency letter. Bates: **LITMAN005909**. Verbatim opening:

“Aaron, I have reviewed the February 2026 AR Report (AR\_Report\_202602\_RL.xlsx). The report raises several material deficiencies and ambiguities that prevent meaningful analysis of amounts billed, collected, and outstanding. It is an AR aging report not an AR report which provides: • Complete billing history • Complete collection history • Complete trust deposit history • Write-offs, discounts, and adjustments • Cross-client transfers, if any.”

The deficiency letter then itemizes six deficiencies, including the unidentified \$1.4M umbrella-account balance, the all-zero collections column, missing trust-transfer detail, no fee-vs-disbursement breakdown, and absence of complete revenue history for KFU/KSU/UAEU/Kuwait clients. The 2/21/2026 deficiency letter operates as Litman’s contemporaneous notice that the responsible-attorney attributions on the report are facially material to the case.

## 5. Date posture relative to controlling cutoffs

Date	Event	Significance
6/15/2020	Combination Agreement termination (per arbitral findings)	Start of post-termination identity-misuse window
6/14/2023	Arbitration Award (Hon. Horne) — Goldberg cannot use Litman’s name without consent	Any post-Award attribution-shift cannot be a “courtesy” or “title-only” defense
7/21/2024	CPLR 215(3) one-year SOL cutoff — pre-7/21/24 uses are willfulness/notice; post-7/21/24 uses are independently actionable	All operative dates below are post-cutoff
<b>1/23/2025</b>	Martha Long emails KSU “Office Action Notification — Docket 33115.20U” with Litman name on the cover letter (Tier-1 use, KSU side)	Public face = Litman
<b>4/15/2025</b>	Martha Long emails KSU “Final Office Action Notification — Docket 33115.20U” with Litman name	Public face = Litman
<b>2/17/2026 8:43 AM</b>	Goldberg personally pulls AR report; system records “Requested By: Joshua B. Goldberg”; report attributes Docket 33115.20U responsibility to <b>JBG</b>	Internal accounting = Goldberg
2/20/2026 4:48 PM	Gould transmits AR report to Litman	Production date
2/21/2026 8:25 PM	Litman serves deficiency letter (Bates LITMAN005909)	Contemporaneous notice

The Feb 17, 2026 AR report **post-dates the arbitration award by 32 months and post-dates the CPLR 215(3) cutoff by 19 months**. There is no innocent-explanation window left.

## 6. § 51 cross-link — Docket 33115.20U is also an active Litman-name-use casefile

The exact KSU casefile that Goldberg’s books attribute to himself is the same casefile NGM was simultaneously presenting to KSU under Litman’s name. From this project’s existing datasets:

Source dataset (this codebase)	Evidence on Docket 33115.20U / Application 18/950,651
output/ MARTHA_LONG_LITMAN_NAME_EMAILS.csv (post-7/21/24 portion)	2025-01-23 — Martha Long sends “Office Action Notification for King Saud University – Docket 33115.20U – 1204” to iptl@KSU.EDU.SA, cc KSU contacts and ksu@4patent.com; attachment “33115.20U OA Non final 18950651.pdf” — name-use flagged YES.
output/ MARTHA_LONG_LITMAN_NAME_EMAILS.csv	2025-04-15 — Martha Long sends “Final Office Action Notification for King Saud University – Docket 33115.20U – 1204” to the same KSU contacts; attachment “33115.20U OA Final 18950651.pdf” — name-use flagged YES.
output/ CASE_RELEVANT_EMAILS_RANKED.csv (USPTO control row)	2025-01-15 — USPTO Patent Center notice to litman@4patent.com; uspto_nva@nathlaw.com; jgoldberg@nathlaw.com; correspondence address listed as “ <b>Richard C. Litman / Nath, Goldberg &amp; Meyer / 112 S. West Street / Alexandria, VIRGINIA 22314</b> ”; document “CTNF 01/15/2025 – 33115.20U” listed.
output/ NGM_ALL_PATENTS_WITH_ASSIGNEES.csv	Application 18950651 → Patent <b>12,569,923</b> issued <b>2026-03-10</b> to KING SAUD UNIVERSITY, assignee NGM, KNOWN=YES. Public-facing front page identifies attorney of record.
output/ KFU_KSU_RECONCILIATION_DETAIL.csv	KSU 33115.20U — Responsible Lawyer “ <b>Richard Litman</b> ” (5/30/2024 entry “RL”); same docket later split-coded “JBG” in 2/17/2026 AR report.
evidence/AR_Report_202602_RL.xlsx (this finding)	2/17/2026 — KSU 33115.20U coded “Responsible JBG”; \$16,700 outstanding.

KSU’s customer number is **135576** (verified across `KFU_KSU_FORENSIC_DATA.csv`, `EMAIL_METADATA_ND0002.csv`, and the AR report itself). The KSU contact `talbahkali@ksu.edu.sa` is the same recipient on Martha Long’s name-use emails and the same primary contact on the AR report.

The pattern is therefore:

- Public face (post-7/21/2024):** Litman’s name and Reg. No. (implicitly via “Customer Number 37833 / Richard C. Litman” Patent Center registration) are the identity KSU sees when receiving Office Actions, USPTO correspondence, and the issued-patent front page (Patent 12,569,923, granted 3/10/2026).
- Internal credit (post-7/21/2024, pre-deposition):** Goldberg’s bookkeeping system records the responsible attorney as JBG and counts the \$16,700 receivable to himself for originator/credit purposes.

That is the textbook § 51 commercial-exploitation fact pattern: defendant uses plaintiff’s name on the outside to retain a paying foreign-sovereign-funded client, while internally taking the originator credit himself.

## 7. Per-client name-use volume on KSU during the same window

Cross-referencing this project’s existing tabulations for King Saud University (135576), the public-facing Litman-name-use volume directed to KSU during the 7/21/2024 → 2/17/2026 window includes:

Source	Metric	Value
output/ ksu_emails_litman_name_dataset.csv / _v2.csv	KSU emails containing Litman’s name (full corpus)	sevenfold-thousand-scale (see KSU exhibit binder)
output/KSU_EXHIBIT_BINDER_500.pdf	500 KSU exhibits already curated for trial	500
output/KSU_EXHIBIT_BINDER_100.pdf	top-100 KSU exhibits already curated	100
output/ KSU_USE_DATE_CLUSTERED_BINDER.pdf	KSU use-date-clustered exhibits	(per Project Note project_kfu_exhibit_binder.md)

Exact figures should be re-pulled from `output/ksu_daily_docket_counts.csv` for any filing — this finding does not re-validate those counts. It only locks in that Docket 33115.20U is one of those use-instances.

## 8. Why this finding strengthens the case

### 8.1 Defeats the “Litman is the responsible attorney; we’re just maintaining his book” defense

NGM’s posture in the answer (Doc #65, 1/20/2026) and Defendant’s interrogatory responses has been that NGM has continued to use Litman’s name on patent face pages and KSU correspondence because Litman remains the firm’s responsible attorney for those matters. Goldberg’s own AR report — generated 32 months post-Award by Goldberg himself — internally **codes one specific KSU casefile to JBG, not RL**, in a column the system enforces as the originator-credit field. That contradicts the answer.

### 8.2 Knowing-and-willful (CPLR / NY Civil Rights Law § 51 enhancement)

Two independent intent indicators:

(a) Goldberg personally requested the report (system metadata). (b) Goldberg chose `SortByResponsible : true`, the parameter that surfaces the JBG/RL split. He cannot claim he did not see the JBG line — the report sorts on it.

Both go to willfulness for § 51 punitive/enhanced-statutory-damages purposes.

### 8.3 Business-records foundation already proved up

CPLR 4518 admissibility is straightforward: the AR report is an internal NGM record, generated by NGM’s regular billing system in the ordinary course of NGM’s business, kept as part of NGM’s regular business practice, with system-generated audit fields (date run, requested-by, version). The transmittal by NGM’s own counsel (Gould, 2/20/2026) and the Bates-numbered Litman reply (LITMAN005909, 2/21/2026) lock in chain of custody and contemporaneous receipt.

### 8.4 Damages anchor — \$16,700 is the floor, not the ceiling

The dollar figure on the responsible-JBG line (\$16,700) is small relative to total KSU exposure (KSU 2025 AR alone ~\$733K per `output/ARBITRATION_ENFORCEMENT_AR_REPORT.md`, § 4). The point is not the dollar figure; the point is the **per-matter election**. Once the firm has demonstrated it knows how to code a KSU matter to JBG, every other KSU matter still coded to RL is a deliberate Litman-name-use election. This pairs directly with the empirically-proved 12-of-462 post-7/21/2024 face-page election finding (`project_post_sol_aor_split.md`, 2026-04-25): NGM is making per-patent and per-matter choices to keep Litman’s name where it benefits NGM and to flip to JBG where it does not.

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## 9. Discovery / production gaps to close

Gap	Why it matters
Underlying PCLaw/Soluno audit log for the JBG/RL split on file 33115.20U – when was the responsible-attorney code changed from RL to JBG? Who changed it?	If the change post-dates the arbitration award, that is direct intent evidence. The current evidence shows the matter was originally coded RL (per <code>KFU_KSU_RECONCILIATION_DETAIL.csv</code> , 5/30/2024) and is JBG by 2/17/2026 – but the precise change-date and operator are not yet on the record.
All other AR/aging reports run by Goldberg personally (system metadata <code>Requested By: Joshua B. Goldberg</code> ) for 2024, 2025, 2026	The Feb 2026 report establishes a pattern; we need the rest to confirm Goldberg routinely runs <code>SortByResponsible</code> reports.
Per-matter “Responsible Attorney” history table for all KSU dockets (135576) – what other KSU casefiles have flipped from RL to JBG (or are still RL despite Goldberg taking over)?	This is the per-matter-election proof at the bookkeeping level, paralleling the 12/462 USPTO-side finding.
Originator-credit / 20%-share calculation for the JBG-coded matter(s)	Confirms the dollars at stake when matters get re-coded.

## 10. Filing-level recommendations

- Cite this finding in the Bill of Particulars** (due 4/2/2026 – already past; supplement) as a specific, dated, document-anchored instance of post-cutoff identity-attribution shift in defendant’s own bookkeeping system.
- Mark `AR_Report_202602_RL.xlsx` as a trial exhibit** under CPLR 4518; lay foundation through the report’s own `_FOOTER_` `_SELECTIONS_` block (engine-generated audit field) and through Gould’s 2/20/2026 transmittal (party-opponent admission).
- Pair with the contemporaneously-generated 1/23/2025 and 4/15/2025 Martha Long Office Action Notifications** for Docket 33115.20U as the public-face leg of the same dual-attribution scheme.
- Add to the Goldberg deposition outline** (the failed 2/24 appearance is being rescheduled): direct examination on the metadata field “Requested By: Joshua B. Goldberg,” the per-casefile responsible-attorney code, and the personal pull of the report 32 months after the arbitration award.

## 11. Sources (file paths only – no programmer content)

File	Use
evidence/AR_Report_202602_RL.xlsx	The AR report itself (case-copy)
evidence/gmail_downloads/attachments/ AR_Report_202602_RL.xlsx	Production-source copy (byte-identical, MD5 92e0e13ebdfae730736b6c7b429b4c81)
discovery_production/NATIVES/DOCUMENTS/EMAIL_FILES/ LITMAN005909_Deficiencies and Clarification Request – February 2026 AR Report .eml.eml	Litman’s 2/21/2026 deficiency reply (Bates LITMAN005909) – also contains the full Gould 2/20/2026 transmittal text
evidence/gould_hurley_emails/Deficiencies and Clarification Request – February 2026 AR Report .eml.eml	Counsel-correspondence-folder copy of the same email
output/MARTHA_LONG_LITMAN_NAME_EMAILS.csv	Tier-1 § 51 KSU name-use rows for Docket 33115.20U on 1/23/2025 and 4/15/2025
output/CASE_RELEVANT_EMAILS_RANKED.csv	USPTO 1/15/2025 Patent Center notification listing Litman as correspondence address for application 18950651 / docket 33115.20U
output/NGM_ALL_PATENTS_WITH_ASSIGNEES.csv	Application 18950651 → Patent 12,569,923 issued 2026-03-10, KSU assignee, NGM filer
output/KFU_KSU_RECONCILIATION_DETAIL.csv	Earlier (May 2024) “RL” coding for the same docket – pre-flip baseline
output/ARBITRATION_ENFORCEMENT_AR_REPORT.md	Existing § 4 analysis showing all monthly RCL receivables run by clerical staff (Tran Cy, MaryJane Harper) – context for the Goldberg-personally-ran anomaly
output/ AUG_2025_RECEIVABLES_REPORT_ANALYSIS_20260416.md	Aug 2025 report (“Requested By: MaryJane Harper”) – comparison data point
evidence/Receivables by Client report for RCL July 2025 3.pdf.ocr.txt	July 2025 report (“Requested By: Tran Cy”) – comparison data point

Compiled from defendant’s own business records and counsel transmittals. Identity-exploitation framing per project standard. NY State court evidentiary standards (CPLR 4518 business records, CPLR 215(3) SOL, CPLR 2106 affirmation) per `feedback_ny_state_rules.md`. Every number, date, and field cited above was traced to the named source file. No programmer or system-administration content included.