

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

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 - `output/CLIENT_LEVEL_WRITE_OFF_MASTER_LIST.csv` — every line item with full provenance (126 rows: 116 true write-offs + 9 voids + 1 refund-to-client). - `output/EXPIRED_MATTERS_MASTER_LIST.md` / `.csv` — primary KSU October 2025 sweep extract. - `output/TRUST_TO_OPERATING_REVENUE_AUDIT_2020_2026.csv` — full revenue universe (E + D + S + U). - `output/MARTHA_LONG_LITMAN_NAME_EMAILS.csv` — § 51 docket-to-name-use linkage.

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

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.	Write-off
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.	Write-off
DUPLICATE_PAYMENT_REMAINING_BALANCE	Verbatim: <i>“Duplicate Payment Remaining Balance Transfer”</i> . Final clean-up sweep on U-suffix duplicates.	Write-off
APPLICATION_CANCELLED	Verbatim: <i>“M. Long (Application cancelled) Transfer to KSU 35610” / “Application cancelled; partial payment”</i> . Trust funds swept off the dead docket into KSU master holding (35610).	Write-off
PARTIAL_WORK_ON_CANCELLED_APP	Verbatim: <i>“Partial Work on Cancelled App ...” / “Transfer to Operating (Partial Attorney Work on Cancelled Application inv ...)”</i> . Firm captures earned-fee portion on a cancelled application; balance written off.	Write-off
DUPLICATE_PAYMENT_REFUND_TO_CLIENT	Verbatim: <i>“Transfer to EagleBank Operating for Return duplicate payment to LM Wind Power”</i> . Cash returned to client — not a write-off.	Listed for completeness
VOID_OF_TRANSFER	Verbatim: <i>“... – Void” / “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
Grand total all-mechanism entries in master CSV	126 / \$496,311.00

Revenue-base context (from TRUST_TO_OPERATING_REVENUE_AUDIT_2020_2026.csv):

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 MARTHA_LONG_LITMAN_NAME_EMAILS.csv — 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
2	135900	King Faisal University (KFU)	2	\$2,800.00	\$0.00	\$0.00	2	2023-05-22 → 2024-06-28	\$
3	2275	Beuchat Barros Pfenniger (CL referral)	1	\$1,325.00	\$0.00	\$0.00	1	2022-04-29	\$
4	137247	Kuwait University (KU)	0	\$0.00	\$20,030.00	\$0.00	5	2024-05-30 → 2025-05-30	\$
5	121700	LM Wind Power	0	\$0.00	\$0.00	\$132,911.00	1	2024-06-06	\$
6	8812	Global Harvest Group	0	\$0.00	\$2,230.00	\$0.00	1	2020-08-14	\$
7	200123	Genvida Technology Company	0	\$0.00	\$549.00	\$0.00	1	2021-01-13	\$
		Total	116	\$336,571.00	\$26,829.00	\$132,911.00	119	2020-08-14 → 2025-10-31	\$332,446

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
2025-Q4	111	\$317,746.00

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 docket / \$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

MARTHA_LONG_LITMAN_NAME_EMAILS.csv – 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 `MARTHA_LONG_LITMAN_NAME_EMAILS.csv`. 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 (per `feedback_identity_framing.md`). 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 (per `project_kfu_exhibit_binder.md`). 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 (per `project_sol_willfulness_framework.md`), 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: `project_q1_2026_reconciliation.md` 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** ([evidence/imessage_attachments/financial/RCL_Receivables_09302025.pdf](#), 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	24
Their billed total	\$194,788.00
Their >120-day-aged Owing	\$173,212.00
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 [feedback_validate_every_number.md](#), 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-Level Write-Off Master List (2020 – 2026 produced corpus)

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	Highest residual >120 risk; same § 51 channel
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
Total		\$2,668,666.72	\$2,013,694.44	\$2,609,457.44	

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 `project_q1_2026_reconciliation.md` (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
Subtotal (true write-offs)	\$336,571.00	\$67,314.20
KU stale-void \$17,500 reversal (5/30/2025) – IF reclassified as revenue	\$17,500.00	\$3,500.00
If KU stale-void counts	\$354,071.00	\$70,814.20

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 `output/JUL_SEP_2025_PAYMENT_GAP_MEMO.md` 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 `project_discovery_priority.md`, 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 (per `feedback_validate_every_number.md`)

Numbers in this memo verified against primary sources:

- **116 true write-off entries / \$336,571** — line-by-line traceable to `EXPIRED_MATTERS_MASTER_LIST.csv` (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 `MARTHA_LONG_LITMAN_NAME_EMAILS.csv`.
-

-
- **Revenue base \$23,950,066.55** — already-verified figure from `TRUST_TO_OPERATING_REVENUE_AUDIT_2020_2026.md` (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: \$2.1M ÷ \$10.5M gross = 20.00% exactly” — per `project_damages_anchor_corrected.md`.

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

- **The \$176,070 / 35 post-termination invoices figure** — sourced from `project_q1_2026_reconciliation.md` (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** — `evidence/gmail_batch2/4thQTR_Trust Transfer Journal October 2025.pdf` (also at `evidence/gmail_downloads_account2/attachments/Trust Transfer Journal October 2025.pdf`). 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** — `evidence/gmail_downloads_account2/attachments/Trust Transfer Journal April 2025.pdf`. Same Soluno header pattern.
 - **052023_Trust Bank Matter-to-Matter Transfer Journal** — `evidence/gmail_downloads_account2/attachments/...pdf`. May 2023 inter-matter transfer source for the KFU partial-work-on-cancelled \$400 entry.
 - **All Transfers to Nath NGM 2020 2025 .csv** — `evidence/aaa_lawsuit_package_20250728/MISC/...csv`. 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** — `evidence/essage_attachments/financial/RCL_Receivables_09302025.pdf`. 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 `feedback_no_programmer_content.md`. Identity-exploitation framing per `feedback_identity_framing.md`. NY State court rules — CPLR 4518 (business record), CPLR 215(3)

*(1-year SOL on § 51), CPLR 3120 / 3122-a (production / certification) – per
feedback_ny_state_rules.md . Litman Reg. No. 30,868.*