

Counsel Directions — Litman v. Goldberg

Index No. 524343/2025 · NY Sup. Ct. Kings County · Hon. Brian L. Gotlieb, J.S.C. Surviving claim: Count V — NY Civil Rights Law §§ 50–51 (misappropriation of name) **Date:** April 27, 2026 **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) **Re:** Directions to (a) quickly assess Goldberg’s first rolling production (PRODO01) and (b) design the path forward, organized per Plaintiff’s directive of April 25, 2026

What’s in this memo

Plaintiff’s directive of 4/25/2026 framed the work in **four buckets** plus an action set. This memo is organized on those four headings exactly:

“Please let Mike know whether any authentication information should accompany the PDFs we provide ... We should also assemble a case-specific glossary or lexicon ... We should also make sure we are aligned on document organization and the additional analysis needed for both: 1. enforcement of the payout for the practice; and 2. our Sections 50–51 damages theory.” — R.C. Litman, 4/25/2026

§	Bucket	Status
I	Authentication & PDF/production specs	Framework set 4/25; needs your sign-off on baseline
II	Case-specific lexicon / glossary	Built 4/25 (see <i>Litman Glossary, Updated 4/27/2026</i>); three new entries added 4/27
III	Track 1 — Enforcement of payout for the Practice	Substantially advanced 4/26–4/27. NEW finding 4/27: AR-side removal-from-tracking channel.
IV	Track 2 — §§ 50–51 damages theory (uses, repetition, imprimatur)	Restructured 4/27 into two parallel cascade pipes (patents + trademarks)
V	Read order + decision points	30-min / 2-hour paths; 7 discrete decisions
VI	PRODO01 — what to assess in 30 minutes; what’s missing	2 actionable finds; 10-item discovery-gap demand list

Bundle for this memo (live web mirror at <https://litmanintelligence.com/counsel/2026-04-27/>):

Document	Pages
Litman Counsel Directions, 4/27/2026 (this memo)	16
Litman Master Cover Memo, 4/27/2026 (read this first)	3
Litman AR “Expiring” Tag Analysis, 4/27/2026 (the new finding)	7
Litman AR “Expiring” Tag — 108-Docket Cross-Reference (companion CSV)	—
Litman AR Report “Responsible JBG” Finding, 4/27/2026	9
Litman Client-Level Write-Off Master List, 4/27/2026	8
Litman Expired Matters Master List, 4/27/2026	8
Litman Trademark Name-Use Memo, 4/27/2026	7
Litman PRODO01 Substantive Findings, 4/27/2026 (the Goldberg-production ingest)	12
Litman Glossary, Updated 4/27/2026	11

Each is delivered as a PDF in the bundle and is mirrored on the case website.

I. PDF authentication & production specifications

Carry-forward from 4/25 — confirm baseline below; flag any change.

Item	Baseline	Source
Verification block	CPLR 2106 (1/1/2024 amendment), affirmation under penalty of perjury	4/25 Counsel Update Narrative § I
Business-record self-authentication	CPLR 4518(a) for Soluno / PCLaw exports — engine + version + run-by metadata in report footer	<i>Litman AR Report “Responsible JBG” Finding</i> (in this bundle); <i>Litman AR “Expiring” Tag Analysis</i> (in this bundle)
Public records	CPLR 4540 for USPTO Open Data Portal exports + TSDR (trademark) records	4/25 Post-SOL AOR Deep-Dive Memo
Pre-trial certified business records	CPLR 3122-a (target: Write-Off Journal, AR Adjustment Journal — discrete demand at § III.5 below)	<i>Litman Client-Level Write-Off Master List</i> (in this bundle)
OCR	Mandatory on every outbound PDF	4/25 spec
Bates prefix	RCL-PROD-##### for our outgoing material; GOLDBERG##### observed on PROD001	4/25 spec; PROD001 ingest
Archival format	PDF/A-1b	4/25 spec
E-filing	22 NYCRR 202.5-b NYSCEF compliance (Index 524343/2025, Kings County)	NY State court rules

Observations from PROD001 (Goldberg’s first rolling production) that we will mirror outbound:

- Connell Foley delivered both formats — **Concordance** (DAT/OPT load files plus 11,757 single-page TIFs) **and** PDF Export (1,317 consolidated PDFs plus 425 native files). We will continue delivering dual-format on outbound rolling productions; the PDF Export is the working format, the Concordance set is the Bates-authentication forensic archive.
- PROD001’s schema metadata reads “2026-02-03,” but the actual human communications cut off **7/7/2025** — fourteen days before the lawsuits were filed.

Decision for counsel #1: Confirm the baseline above, or flag any change to the verification format / Bates prefix / production format you want before the next rolling outbound.

II. Case lexicon / glossary update

Existing glossary (*Litman Glossary, Updated 4/27/2026* — in this bundle) is organized in seven lettered sections (a)–(g). Three new entries are added 4/27 per Plaintiff’s directives.

Section (c) Damages-Theory Vocabulary — additions

“AR never expires” rule. 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. In any internal NGM artifact where receivables are removed from

tracking via an “expiring” / “expired” tag without a corresponding write-off journal entry, the removal is the act, not the aging. (See § III.3 below; full analysis in *Litman AR “Expiring” Tag Analysis, 4/27/2026.*)

“**Imprimatur.**” Plaintiff’s term for the commercial value attached to his name in client-facing communications and USPTO filings, separate from his labor as an attorney. Per Plaintiff 4/25: “*the role of repetition in instilling trust, and the commercial gain from trading off my imprimatur with these clients.*” The Track 2 (§§ 50-51) damages theory builds on imprimatur (per-use × repetition × commercial value). Twin exemplars: **King Faisal University (KFU)** for the patent imprimatur; **Nicola Pizza, Inc.** for the trademark imprimatur. (See § IV below.)

Section (g) Document & Exhibit Nomenclature — addition

“**Long-cascade**” vs. “**Kline-cascade.**” Two parallel client-correspondence cascades, both run by Goldberg-supervised employees:

- **Long-cascade** — patent practice. Martha Long, employed paralegal under Goldberg’s supervision, sends client emails (Office Action notifications, status reports) carrying Litman’s name. 769–880 separately-dated within-SOL § 51 uses anchored to the 12 post-7/21/2024 patents (per 4/25 Counsel Update Narrative § V). KFU is the highest-volume exemplar.
- **Kline-cascade** — trademark practice. Howard W. Kline, employed attorney under Goldberg’s supervision, sends client correspondence on trademark matters carrying Litman’s name. **2,678 Kline emails total; 91% (2,439) CC’ing Litman; 1,813 trademark-specific.** Nicola Pizza is the exemplar (259 emails, 246 CC’ing Litman = 95%). Distinct from Lafave, who is the patent-side employee attorney who manually signed all 12 PTOL-85B Box-2 entries.

Banned-words update (Section (e))

Per Plaintiff 4/27: replace “**back pay**” / “**back wages**” / “**unpaid wages**” with “**deferred payment for the Practice**” or “**unpaid 20% share / unpaid Practice royalty share**” throughout. Wage framing concedes employee posture; the arbitrator characterized the 20% as a **royalty**.

III. Track 1 — Enforcement of the payout for the Practice

III.1. Damages anchor (carry-forward from 4/25, label-corrected 4/27)

Period	Deferred-payment anchor (NGM’s own PAR math)
22 months (Jul 2023 – Apr 2025)	\$2,108,387
24 months (Jun 2023 – May 2025)	\$2,412,428
Plaintiff’s independent reconstruction	\$2,403,125.66 (cross-check within 0.4%)

Source: 19 monthly Payment Allocation by Client Reports (PARs) produced by Aaron Gould (Connell Foley). The unpaid-shortfall variance (\$424K–\$928K) is a sub-component, not the headline. **Term to use:** “deferred payment for the Practice” / “unpaid 20% share.” **Term to avoid:** “back pay.”

III.2. Three concealment channels (the new framing — 4/27)

NGM has at least three separate channels for moving Litman-attributable amounts off the books without proper accounting disclosure:

#	Channel	Mechanism	Documented amount	Companion exhibit (in this bundle)
1	Formal write-offs	Cancellation of receivables via the <code>AssumeProvisionalWriteOffReal</code> flag with no Write-Off Journal produced	\$336,571 (116 entries, KSU-dominant)	<i>Litman Client-Level Write-Off Master List, 4/27/2026</i>
2	Trust-side “expired” sweep	Trust ledgers labeled “ <i>The following matters are expired J. Goldberg F[iles]</i> ” — moved to the 35610 holding account	\$317,746 (111 entries; 110/111 signed VG / Valencia Gray; o signed Goldberg personally , even though the explanation field literally names him)	<i>Litman Expired Matters Master List, 4/27/2026</i>
3	AR-side removal-from-tracking <i>(NEW 4/27 — per Plaintiff’s directive)</i>	Same docket vanishes from the AR-aging report — 96 of 108 expired-tagged dockets are missing from the Q4 2025 Gould Receivables-by-Client report	96 of 108 dockets removed ; dollar amount unknown because the rows simply do not exist	<i>Litman AR “Expiring” Tag Analysis, 4/27/2026 + Litman AR “Expiring” Tag — 108-Docket Cross-Reference (companion CSV)</i>

The three channels share a common signature: **same 108 KSU dockets, three coordinated bookkeeping operations (write-off flag → trust sweep → AR removal), one calendar quarter (Q4 2025), no formal disclosure to Plaintiff, no journal entries produced.** The Q4 2025 Gould Receivables-by-Client report is 100% attributed to Richard Litman as responsible attorney with \$1,077,365.64 billed and \$598,823.44 (55.9%) over 120 days — yet 96 dockets that should be in that aging report are missing entirely.

III.3. The AR-side finding in detail

The Q4 2025 Gould Receivables-by-Client report: - Source: *Receivables by Client* (NGM PCLaw / Soluno), date range Jan 1 – Dec 31, 2025 - Engine: PCLaw / Soluno billing system, ver. 1.9.131 - Date run: **January 23, 2026, 9:37 AM** - Requested By: **MaryJane Harper (NGM bookkeeper)** - Selections: `SortByResponsible : true` · `Collecting : RL - Richard Litman` · `AssumeProvisionalWriteOffReal : false` - Grand total: \$1,077,365.64 billed / \$1,070,985.64 owing / \$598,823.44 over 120 days - Lawyer attribution: **Richard Litman, 100.00%**

The cross-reference (Trust-side sweep ↔ AR-side absence):

Status	Dockets	% of expired-tagged universe
Tagged “expired J. Goldberg F[iles]” in Oct 2025 Trust Transfer Journal	108	100.0%
Same docket present in Q4 2025 Gould Receivables-by-Client report	12	11.1%
Same docket MISSING from Q4 2025 Gould Receivables-by-Client report	96	88.9%

Per-series retention (older series 100% removed; newer series partial):

Series	Present	Removed
32315, 32693, 32809, 32903, 33007, 33032 (older)	0	69 of 69 (100%)
33056	1	7 (88%)
33092	7	14 (67%)
33115	4	6 (60%)

The pattern rules out a benign “natural aging” explanation. If dockets disappeared because they aged out, all series would be removed equally — instead, the older series went 100% and the newer ones partial, matching the trust-sweep priority. **This is a discrete bookkeeping action recorded in firm software metadata, not the passage of time.**

Full analysis with primary-source page citations: see *Litman AR “Expiring” Tag Analysis, 4/27/2026* (in this bundle).

III.4. The June 2025 admissions triad (PROD001)

PROD001 produced (under Goldberg’s own custodianship) the entire pre-litigation accounting-demand window in primary-source form. Three Goldberg admissions in June–July 2025 form a **written admissions triad**:

#	Date	Bates	Goldberg’s words
1	6/11/2025	GOLDBERG0011328	<i>“I have confirmed every which way I can that the attached represents your client list. I have found some more Trust Ledgers to send; accordingly, from what I can see, we will need to adjust for these clients.”</i> (six trust ledgers attached: Taybron, Red Rabbit, Ono Choice, Moore Orel, Baggett, Alkhafeef)
2	6/16/2025	GOLDBERG0008615	<i>“reports showing every client listed under your name, every 7 digit matter number in our system, all payments made to us by your clients, and the complete trust ledger for your...”</i>
3	7/16/2025	(already on record)	<i>“invoice numbers are not matching up with matter numbers”</i>

Add the **6/5/2025 Goldberg-to-Litman email** (GOLDBERG0007189), CC'd Deborah Schaefer <djscpa@deborahjschaefer.com> — proving Schaefer had direct knowledge of Litman's accounting demands 21 days before she prepared the 6/26/2025 Kren/Grace Report (Federal Exhibit A) that omitted the Freedom Bank account from the firm-summary section. Schaefer's complicity is no longer inferred; it is documented at the email-CC level.

Full PRODO01 ingest: see *Litman PRODO01 Substantive Findings, 4/27/2026* (in this bundle).

III.5. Discrete next actions for Track 1

1. **CPLR 3122-a demand** for the Soluno **Write-Off Journal** for KSU client 135576, period 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.
2. **CPLR 3122-a demand** for the **AR Adjustment Journal** for the same period — bookkeeping artifact that mirrors the trust sweep on the AR side.
3. **Goldberg deposition exhibit set** (three documents, paired): - The Q4 2025 Gould Receivables-by-Client report (1/23/2026, MaryJane Harper) - The October 2025 Trust Transfer Journal (sweep with “expired J. Goldberg” labels) - The Feb 17 2026 AR Report (Goldberg-requested, `SortByResponsible:true`) - Cross-exam: (a) does AR expire under firm policy? (b) where is the corresponding journal entry? (c) why did 96 dockets in nine specific series disappear from the AR ledger simultaneously with the trust sweep? (d) what does “expired” mean on a J. Goldberg file?
4. **CPLR 3123 Notice to Admit additions** (the 70-admission draft from 4/25) 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; (d) Goldberg's June 2025 admissions triad.
5. **Subpoena Schaefer.** The 6/5/2025 CC documents her direct knowledge of accounting demands 21 days before the Exhibit A omitting Freedom Bank. Stacks with the spoliation issue (Freedom Bank closed 7/28/25, one week after litigation filed).

Decision for counsel #2: Service date for the CPLR 3122-a demands above. Currently drafted as 4/27/2026 placeholder.

IV. Track 2 — §§ 50–51 damages theory (uses, repetition, imprimatur)

The 4/25 Counsel Update Narrative was firmly patent-side. **Per Plaintiff's directive of 4/27** (“Howard Kline sent his own emails for trademarks like Martha did for patents”), Track 2 is now restructured into **two parallel cascade pipes** under Defendant Goldberg's supervision. The cascades share the same supervisory architecture (Goldberg → employee → Litman-name correspondence to client) but rest on entirely separate USPTO filing systems, infrastructure, and dollar streams.

IV.1. Patent pipe (Lafave + Long; KFU exemplar)

Mechanism: PTOL-85B Part B Box 2 controls the AOR name printed on the patent face. James Lafave (Reg. 71,013), Goldberg-supervised **employee attorney**, manually signed all 12 post-7/21/2024

PTOL-85Bs that elect Litman; Martha Long, Goldberg-supervised **employed paralegal**, sent the client correspondence on those same matters carrying Litman’s name.

Universe (live USPTO Open Data Portal pull, 4/25/2026):

Window	Patents	Litman AOR	Goldberg AOR	Lafave AOR	Litman %
Pre-SOL (6/15/2020 – 7/20/2024, 4 yr 1 mo)	880	875	5	0	97.9%
Post-7/21/2024 — within-SOL (21 mo)	462	12	449	1	2.6%

Per-patent name election is now **empirically proven, not inferred** — three PTOL-85B forms by the same signer in 2024:

Date	Patent	Box 2 Line 1 (firm)	Box 2 Line 2 (attorney)
5/28/2024	US 12,194,434	Nath, Goldberg & Meyer	Richard C. Litman
6/12/2024	US 12,060,336 (App. 18/624,045)	Nath, Goldberg & Meyer	Joshua B. Goldberg
9/25/2024	US 12,127,901	Nath, Goldberg & Meyer	James Lafave

Same hand. Same firm letterhead. Same USPTO deposit account (14-0112). Same registration number. Three different names typed in Box 2 within four months. This forecloses every “system default,” “ministerial routine,” or “Lafave didn’t know what was in Box 2” defense theory.

Within-SOL cascade total: 769–880 separately-dated Litman-name uses anchored to the 12 patents: - 12 face pages (1 each) - 216 outgoing USPTO documents addressed to “Richard C. Litman / Nath, Goldberg & Meyer / 112 S. West Street / Alexandria, VA 22314” via Customer Number 37833 - 311 incoming NGM filings under Litman correspondence - 133 other (Powers of Attorney, Inventor’s Oaths, Application File Receipts) - 208 Martha Long client emails per docket (97 structured + 111 broader)

Add the 4-patent pre-SOL Lafave pattern tail (Halloran habit / willfulness exhibits): +266–291 uses → **combined pattern cascade: 1,060–1,171 dated Litman-name uses.**

KFU exemplar: 9 of 12 dockets (KFU 33170/33180/33185/33190/33120 series). KFU is the highest-volume client; Long-cascade emails average ~10–15 per docket.

Full patent-side detail: see the 4/25 *Counsel Update Narrative, Exhibit A 12-Patent Binder, and Post-SOL AOR Deep-Dive Memo* (all on the case website).

IV.2. Trademark pipe (Kline; Nicola Pizza exemplar)

Mechanism: TEAS (Trademark Electronic Application System), separate from the patent Customer Number infrastructure. Per-mark attorney-of-record election. Howard W. Kline, Goldberg-supervised **employee attorney**, sent client correspondence under Litman’s name across the trademark portfolio.

Universe (per *Litman Trademark Name-Use Memo, 4/27/2026* — in this bundle):

Metric	Count
Total Kline emails	2,678
Kline emails CC'ing Litman	2,439 (91%)
Trademark-specific Kline emails	1,813
Unique trademark docket listings listing Litman as AOR/correspondent	245
TTAB proceedings (Kline-managed; 7+ post-SOL)	43
Docket overlap with USPTO Litman correspondence	139 of 230 (60.4%)
Kline emails on overlapping dockets	1,477
Sworn § 8/9/15 declarations under Litman's credentials through 7/24/2025	20+
Documented trademark payments across 83 dockets	\$203,200.68

The TUFFKOTE smoking gun. Serial 90,830,083, Intent-to-Use application filed **7/15/2021** — 13 months *after* the 6/15/2020 SOL cutoff. AOR: Richard C. Litman. Attorney contact email: Howard Kline. Status: DEAD — abandoned 10/7/2022 because **nobody at NGM responded to the USPTO Office Action**, proving Litman had no knowledge his name was on the filing.

Nicola Pizza exemplar (the trademark KFU-equivalent): - 16 dockets under Client 135706, all coded "RL" - Customer Number **24,396** = Nicola Pizza's TEAS correspondence routing (separate from the patent-side Customer Number 37,833) - Registrations: 1,352,205 / 1,891,261 / 3,037,403 / 5,249,973 / 5,804,556 / 5,804,562 - 259 emails, 246 (95%) CC'ing Litman - Intent-to-Use filing 4/8–9/2024: Serial 98,499,741, "Taste of the 1st State" (post-SOL-safe period) - **§ 8/15 declaration filed 7/2/2025** under Litman's credentials for Reg. 5,804,556 ("*THE ORIGINAL NIC-O-BOLI*") — sent solely to rlitman@nathlaw.com - Auto-reply 7/29/2025 to a USPTO trademark filing receipt: "*Richard Litman is no longer with the organization*" — yet filings still routed to Litman email

The latest confirmed name use in the entire case. July 24, 2025 cease-and-desist letter to Activ8Social LLC d/b/a Hashtag Sports re: U.S. TM Reg. 4,697,459 ("*HASHTAG SPORTS*"), Ref 32662.00 — signed "*Richard C. Litman*" and "*Howard W. Kline.*" Dated **6 days after Litman's email accounts were eliminated (July 18, 2025)**, **44 days after the website-removal demand (June 10, 2025)**, and **28 days after the litigation trigger (June 26, 2025)**.

IV.3. The unifying frame — supervised employees, one defendant

The supervisory hierarchy at Nath, Goldberg & Meyer:

- **James Lafave** (Reg. 71,013) — employee attorney, patents → signs PTOL-85B Box 2 entries.
- **Martha Long** — employed paralegal, patents → sends client correspondence under Litman's name.
- **Howard W. Kline** — employee attorney, trademarks → manages NGM trademark portfolio + signs cease-and-desist letters under Litman's name.
- **Joshua B. Goldberg** (Reg. 44,126) — **named Defendant**; supervising attorney for all three.

Liability does not stop with the employees. None of Lafave / Long / Kline is a defendant. Each is acting under Goldberg’s supervision as a matter of NY common-law principal–agent doctrine and the USPTO Rules of Professional Conduct (37 C.F.R. § 11.503). The “rogue clerk” / “rogue paralegal” / “rogue trademark partner” defenses are unavailable on identical reasoning across all three.

Goldberg is on the record by signature on 8 of 12 of the underlying Powers of Attorney (patent side) AND on the LITMAN LAW OFFICES, LTD. trademark assignment as OWNER (per the Virginia State Corporation Commission 2025 Annual Report, signed by Goldberg on 5/27/2025 under VA misdemeanor liability).

IV.4. Internal NGM matter ledger — RCL.xlsx (PROD001 finding)

PROD001 surfaced a Defendant-produced internal master list, two byte-identical copies at Bates **GOLDBERG0006923.xlsx** and **GOLDBERG0007156.xlsx**. The file is **RCL.xlsx**, sheet **List**, **3,957 rows × 8 columns**. Columns: **Case Number | Client | Client Name | Owner Name | Attorney1 | Attorney2 | Attorney3 | Date Created**.

Metric	Value
Total matters	3,957
Matters with Litman as Attorney1 (primary AOR)	3,908 (98.8%)
Matters with Litman as Attorney2	401
Matters with Litman as Attorney3	0 (he is never demoted below position 2)
Matters opened after 6/15/2020 SOL cutoff with Litman listed	467
Matters opened after 6/14/2023 arbitration award	75
Matters opened after 7/21/2024 post-SOL-safe cutoff with Litman as Attorney1	17 — including BHC Management × 6, Marc G. Soble (Feb 2025), Erisys LLC (Jan 2025), 4 Aces Import × 2 (Sep 2024 + Feb 2025), 3-A Sanitary Standards × 2 (Sep–Oct 2024), Hershey’s Metal Meister (Sep 2024), National Association of Nutrition Professionals (Dec 2024)

This is **NGM’s own internal AOR-assignment system, produced by Defendant**, showing Litman as the primary attorney on thousands of matters extending through the post-SOL-safe window. **It destroys the “we only used his name because the matters were already in our system” defense** — 467 of these matters were ACTIVELY OPENED after 6/15/2020; 75 after the arbitration; 17 after the post-SOL-safe cutoff.

Top-10 client distribution on the list: KSU (614), SACGC (483), Qatar Foundation (190), Kuwait U (110), UAE U (89), Superior Products Intl. II (86), KFU (80), KISR (73), Qatar U (60), Arabian Gulf U (58).

Full PROD001 analysis: *Litman PROD001 Substantive Findings, 4/27/2026* (in this bundle).

IV.5. Three converging proofs of the same fact pattern

The case theory now rests on **three independent evidentiary chains** that all converge on Goldberg’s deliberate post-SOL appropriation of Litman’s name:

Chain	Source	Headline number
Face-page election (Track 2 IV.1)	USPTO Open Data Portal API, live 4/25/2026	12 vs. 449 vs. 1 (Litman / Goldberg / Lafave), post-7/21/2024
Supervised-staffer cascade (Track 2 IV.1 + IV.2)	Email corpus (276,899 messages), 4/16–4/26 analyses	769–880 dated patent uses (Long-cascade) + 1,477 dated trademark uses (Kline-cascade) within-SOL
Internal matter ledger (Track 2 IV.4)	Defendant-produced RCL.xlsx (PROD001)	3,957 matters as primary Litman; 17 NEW matters opened post-7/21/2024 with Litman as Attorney1

IV.6. Discrete next actions for Track 2

- CPLR 3123 Notice to Admit expansion.** Add admissions tied to: (a) the 17 post-SOL-safe new-matter assignments in RCL.xlsx; (b) the BHC Management Aug 20, 2025 USPTO correspondence to rlitman@nathlaw.com; (c) the 7/24/2025 Hashtag Sports cease-and-desist signed Litman+Kline.
- MSJ exhibit selection.** RCL.xlsx is a direct MSJ exhibit; recommend a 1-page summary chart (matters per year × client × attorney position).
- Trademark sub-deposition prep.** Howard W. Kline as deposition target — paired with Lafave (patent attorney) and Goldberg. Three depositions with the same supervisory-hierarchy theory.
- Inertia Legal subpoena.** PROD001’s CPI Integration emails (Bates GOLDBERG0007097, GOLDBERG0007058) name Seth Nurmi at seth@inertia.legal as the third-party vendor running NGM’s case-management migration during 6/25/2025–7/7/2025. Subpoena the migration log for any Litman-name records rebuilt during that window.

Decision for counsel #3: Lead order in the MSJ — **(a)** 12 patents (per-patent face) → 449 (capability denominator) → 3,957 (matter ledger), or **(b)** different sequence?

Decision for counsel #4: Whether to fold the 17 post-SOL-safe new-matter assignments and the 7/24/2025 Hashtag Sports letter into the **CPLR 3123 Notice to Admit (currently 70 admissions, 4/25-dated placeholder)** before serving.

V. Read order + decision points

V.1. 30-minute first review

#	Document	Why
1	This memo, § III.2 (the three-channel concealment table)	The single new fact since 4/25: 96 of 108 expired-tagged docketed are missing from the Q4 2025 Gould Receivables-by-Client report
2	4/25 Counsel Update Narrative — pages 1–3	The 12-449-1 face-page split + three-way Box-2 smoking gun (you may not have read this yet)
3	This memo, § IV.4 (RCL.xlsx)	The Defendant-produced 3,957-matter internal ledger; PRODO01 headline find
4	This memo, § VI (PRODO01 gaps + discovery demand list)	The 10-item demand framework for the next rolling production

V.2. 2-hour deeper review

1. Litman AR “Expiring” Tag Analysis, 4/27/2026 + companion CSV
2. Litman AR Report “Responsible JBG” Finding, 4/27/2026 (the Feb 17, 2026 AR report, Goldberg-requested)
3. Litman Expired Matters Master List, 4/27/2026 (Trust-side sweep)
4. Litman Client-Level Write-Off Master List, 4/27/2026 (formal write-offs)
5. Litman Trademark Name-Use Memo, 4/27/2026 (Track 2 trademark pipe)
6. Litman PRODO01 Substantive Findings, 4/27/2026 (PRODO01 ingest)

V.3. Decision points (consolidated)

#	Decision	Recommendation
1	Confirm authentication / PDF / Bates baseline (§ I)	Sign off as written; flag any change
2	Service date for the CPLR 3122-a demands (Write-Off Journal, AR Adjustment Journal)	This week; triggers a meaningful response window before depositions
3	MSJ lead order — patents → capability → matter ledger	(a) recommended (12 → 449 → 3,957)
4	Whether to expand the CPLR 3123 Notice to Admit before service	Expand to include RCL.xlsx 17 post-SOL-safe assignments + Hashtag Sports + AR-side gap
5	Goldberg deposition exhibit set (3 documents paired)	Use as opener; defeats every “courtesy” / “inadvertent” defense
6	Schaefer subpoena	This week; Freedom Bank closure timing creates urgency
7	Inertia Legal (Seth Nurmi) subpoena	After Goldberg deposition fixes the ground truth

VI. PROD001 — what it produced, what it concealed, what to demand next

VI.1. PROD001 at a glance (ingested 4/23/2026)

Field	Value
Volume	1,317 documents / 11,757 pages / 425 native files (mostly Excel + CSV)
Custodian	Joshua Goldberg only
Bates range	GOLDBERG0000001 – GOLDBERG0011757
Producing	Connell Foley LLP → Wachtel Missry LLP
Date range (per schema)	1/20/2010 – 2/3/2026
Date range (actual human comms)	7/2/2025 cutoff (14 days pre-litigation filing)
Distribution by year	357 from 2023; 766 from 2024; 68 from 2025; 0 documents on or after 7/21/2025 (lawsuits filed)
Format	Concordance load files AND PDF Export – both delivered

VI.2. The two PROD001 headline finds

- **Finding A — RCL.xlsx (3,957-matter master list).** Detailed in § IV.4 above.
- **Finding B — June 2025 admissions triad + Schaefer CC.** Detailed in § III.4 above.

VI.3. PROD001 concealment pattern (what's missing)

Search the 1,317-document corpus for terms that should appear and do not:

Term	Hits
disability / MetLife / offset	0
arbitration	0
settlement	0
wachtel / woller / gould / hurley / connell / connellfoley	0
Jovancevic / Albannai / Bennington / Dvorkin / Odland / Stolyarova / Al-Refaei (named goodwill clients)	0
Pad (Goldberg's internal tracking)	0
Customer Number 37833	0
Schaefer in metadata	1 (the 6/5/2025 CC; otherwise absent)
Line 74 / front page / attorney name	0
nunc pro tunc	0

Interpretation: PRODO01 is heavily filtered. The cutoff date alone (7/7/2025) excludes every post-litigation retaliatory-conduct email, the email-elimination correspondence, the Freedom Bank closure authorization, and all 2025–2026 Customer Number 37833 discussions.

VI.4. PROD002 demand list — ten items

#	Category	Demand
1	Post-7/21/2025 emails	All Goldberg emails July 21, 2025 → present, including every internal discussion of the lawsuits, Litman’s litigation threats, and Connell Foley engagement
2	Connell Foley ↔ NGM correspondence	Full privilege log; non-privileged third-party communications produced
3	Connell Foley ↔ Plaintiff (Gould → Litman, Gould → Woller)	Outgoing correspondence as defendant-side production
4	Disability-offset internal discussions	All 2020–2023 Goldberg / Meyer / Thompson / bookkeeping emails on the \$10K/month offset construct
5	Freedom Bank account correspondence	Authorization for the 7/22/2025 “Close Account” wire; Schaefer ↔ Goldberg on omission of accounts 220001028 / 220001002 from Exhibit A
6	Named goodwill client correspondence	Bennington, Albannai, Dvorkin, Odland, Al-Refaei, Stolyarova, Jovancevic — subpoena to NGM’s case-management system
7	Customer Number 37833 correspondence	All emails to/from <code>ebc@uspto.gov</code> re: Customer Number 37833; all correspondence re: the 5/1/2025 name change
8	“Pad” / RCL-origination internal tracking	Full revision history of every Litman-origination spreadsheet; RCL.xlsx is one of many
9	Soluno Write-Off Journal + AR Adjustment Journal	KSU client 135576, period 9/1/2025 – 12/31/2025 (CPLR 3122-a demand — § III.5 above)
10	Inertia Legal (Seth Nurmi)	Case-management migration log covering 6/25/2025 – 7/21/2025

VII. Reproducibility / sources

- **Live USPTO Open Data Portal API** — re-runnable; methodology documented in the 4/25 *Post-SOL AOR Deep-Dive Memo*.
- **PROD001 ingestion** — full document inventory and Bates index in the case dashboard at <https://litmanintelligence.com/productions.html>.
- **Q4 2025 Gould Receivables-by-Client analysis** — primary-source PDF + companion CSV cross-reference in *Litman AR “Expiring” Tag Analysis, 4/27/2026* (in this bundle).
- **Trademark / Nicola Pizza / Kline analysis** — primary-source TSDR exports + 276,899-email corpus, methodology in *Litman Trademark Name-Use Memo, 4/27/2026* (in this bundle).
- **Live web mirror of this bundle** — <https://litmanintelligence.com/counsel/2026-04-27/>

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Questions or revisions: ping Mike (awesomefat@gmail.com).