

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_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 (PROD001 + 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_PROD001_Substantive_Findings_2026-04-27.pdf** — the full PROD001 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

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- *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. **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.
2. **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.
3. **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); (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*).
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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).

Questions or revisions: awesomefat@gmail.com

Prepared 2026-04-27 by Litman Intelligence Research Team. Attorney work product — privileged and confidential.