

SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF KINGS

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RICHARD C. LITMAN,

Plaintiff,

Index No.: 524343/2025

-against-

Motion Sequence No.: 2

JOSHUA B. GOLDBERG,

Defendant.

**AFFIRMATION OF JOSHUA B.
GOLDBERG, ESQ. IN SUPPORT
OF DEFENDANT’S MOTION TO
DISMISS**

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Pursuant to CPLR § 2106, I, Joshua B. Goldberg, affirm the following:

1. I am over the age of 18 and am the Co-Managing Partner of Nath & Associates, PLLC, d/b/a Nath, Goldberg and Meyer (“NGM”).

2. This affirmation is submitted in support of Defendant’s Motion to Dismiss. I am fully familiar with the matters stated herein.

3. Pursuant to § 13 of this Court’s (IAS Part 2) Rules, the parties relevant to this action are identified as follows:

- Richard C. Litman (“Plaintiff” or “Litman”) is the plaintiff who in 2017 sold his law practice to NGM pursuant to a Combination Agreement which stated that Litman would thereafter be associated with NGM as Senior Counsel. Following the onset of Litman’s disability in 2020, Litman and NGM agreed to terminate the Combination Agreement, thereby starting the five-year termination period set forth in the Combination Agreement during which NGM agreed to provide Litman with the designated percentage of revenue received from his originated clients.

- Joshua B. Goldberg (“Defendant” or “Goldberg”) is the defendant and Co-Managing Partner of NGM.

- NGM is an intellectual property law firm, for which I am a Co-Managing Partner, that in 2017 purchased Litman’s law practice. From 2017 to 2020 Litman was associated with NGM as Senior Counsel and NGM continues to pay Litman pursuant to his revenue sharing agreement with NGM.

4. On March 29, 2017, Plaintiff entered into a written contract to combine his law practice with NGM (the “Combination Agreement”).

5. Annexed hereto as **Exhibit A** is a true and correct copy of the March 29, 2017 Combination Agreement.

6. Pursuant to the Combination Agreement, Plaintiff was entitled to be paid compensation as a Senior Counsel at NGM based on a percentage of revenue generated by clients he originated either before or during his employment by NGM and based on a percentage of revenue from his time billed. Id. at ¶5, 7.

7. The Combination Agreement provides that it can be terminated either by convenience or based on the death of Plaintiff or his disqualification to practice law. Id. at ¶2.

8. The Agreement includes a broad arbitration provision that requires any claim of any kind arising out of or connected with the Agreement to be determined in arbitration. Id. at ¶15.

9. On May 7, 2017, the Combination Agreement was amended to include a provision extending the period in which Plaintiff would be entitled to continue sharing in NGM’s revenue earned from originated clients from three (3) years to five (5) years and transferring all stock ownership in Plaintiff’s prior law practice to NGM including all title to all telephone numbers and website URLs used by the practice (the “Amended Combination Agreement”).

10. Annexed hereto as **Exhibit B** is a true and correct copy of the May 7, 2017 Amended Combination Agreement.

11. All other terms of the Combination Agreement were left in full force and effect by the Amended Combination Agreement. Id. at ¶6.

12. In or around the end of 2022, Plaintiff filed an arbitration demand asserting claims against NGM for failing to continue all payments set forth in the Combination Agreement.

13. NGM asserted in the arbitration that the parties had orally agreed that they would treat Plaintiff's disability as a termination for death under the Combination and Amended Combination Agreements entitling Plaintiff to a percentage of revenue from his originated clients for a period of five (5) years commencing from June 15, 2020.

14. On June 14, 2023, an arbitration award was entered finding that the parties had orally agreed upon a modification terminating the employment of Plaintiff, thereby entitling him to the designated percentage of revenue received from his originated clients for a period of five (5) years commencing from June 15, 2020, but that NGM was not entitled to offset disability payments made to Plaintiff.

15. Annexed hereto as **Exhibit C** is a true and correct copy of the June 14, 2023 Arbitration Award.

16. Additionally, the arbitrator determined in the award that no special relationship existed between me and the Plaintiff and that I owed no independent fiduciary duty to Plaintiff. Id. All claims by Plaintiff asserted against me for personal liability were denied by the Arbitrator. Id.

17. On September 26, 2025, Litman filed a Second Amended Complaint in federal court against NGM for the same underlying purported conduct alleged in Count Five of Litman's instant Second Amended Complaint against me.

18. Annexed hereto as **Exhibit D** is a true and correct copy of the September 26, 2025 Second Amended Complaint filed by Litman in Richard C. Litman v. Nath & Associates, PLLC, d/b/a Nath, Goldberg and Meyer ("NGM"), Case No.: 25-cv-4048 (PKC)(PK) (EDNY).

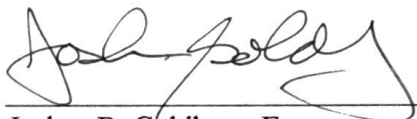
19. Annexed hereto as **Exhibit E** is a true and correct copy of the October 9th, 2025 Second Amended Complaint filed by Litman in the instant matter, Richard C. Litman v. Joshua B. Goldberg, Index No. 524343/2025.

20. Annexed hereto as **Exhibit F** is a true and correct copy of the July 21, 2025 Complaint filed by Litman in the instant matter, Richard C. Litman v. Joshua B. Goldberg, Index No. 524343/2025.

21. Annexed hereto as **Exhibit G** is a true and correct copy of the August 12, 2025 First Amended Complaint filed by Litman in the instant matter, Richard C. Litman v. Joshua B. Goldberg, Index No. 524343/2025.

I affirm under penalty of perjury that the foregoing is true and correct.

Dated: October 22, 2025

By: 
Joshua B. Goldberg, Esq.