

SUPREME COURT OF THE STATE OF NEW YORK  
COUNTY OF KINGS

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RICHARD C. LITMAN,

Plaintiff,

-against-

JOSHUA B. GOLDBERG,

Index No. 524343/2025

Defendant.

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**COVER SHEET – NOTICE OF CORRECTION**

**Re:** *Second Amended Complaint (Corrected)*

Please take notice that the attached **Corrected Second Amended Complaint** is identical in all respects to the version filed on **October 3, 2025**, except for a **typographical correction** in **Paragraph 38**.

- The original paragraph read:

“effective as of April 17, 2017.”

- It has been corrected to read:

“effective as of April 15, 2017.”

No other changes have been made to the pleading. This correction is submitted solely to rectify the clerical error in the effective date.

Dated: Brooklyn, New York

October 9th, 2025

Respectfully submitted,



/s/ **Richard C. Litman**

Plaintiff Pro Se

172 Sterling Place, Apt. 8

Brooklyn, NY 11217

(703) 409-8850

rclitman@gmail.com

SUPREME COURT OF THE STATE OF NEW YORK

COUNTY OF KINGS

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RICHARD C. LITMAN,

Plaintiff,

-against-

JOSHUA B. GOLDBERG,

Index No. 524343/2025

Defendant.

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SECOND AMENDED COMPLAINT

NATURE OF THE ACTION

1. Sale of Law Practice and Breach of Fiduciary Duty. Plaintiff sold his intellectual property (IP) law practice in 2017. In exchange, he was guaranteed twenty percent (20%) of revenues, whenever collected, from matters opened for his originated clients during the five-year period beginning June 15, 2020, extendable by agreement to seven years. These payments were vested property rights, confirmed in a June 14, 2023 Arbitration Award (the "Award"). Plaintiff entrusted Defendant Goldberg, as co-managing partner and Patent Attorney, with control of originated clients, client revenues, and Plaintiff's professional identity. This created a fiduciary and special relationship of trust and confidence, which Defendant Goldberg breached by misclassifying revenues, withholding records, diverting trust funds, and exploiting Plaintiff's identity for his own benefit.

2. Need for Accounting. Plaintiff seeks a Court-ordered accounting of all originated client revenues from June 2023 forward, when the Award was paid and Defendant Goldberg switched to a new accounting system, and backward as necessary to trace revenues that were misclassified, written off, or diverted.

3. Identity Exploitation. At the same time, Defendant Goldberg continued to use Plaintiff's name and identity on firm materials and U.S. patents to retain clients and generate revenues while denying Plaintiff his vested purchase price payments.

4. Contradiction. Defendant Goldberg argued in arbitration that Plaintiff's disability should be treated "as if dead," terminating his affiliation, while continuing to treat Plaintiff as alive and affiliated to maintain client relationships.

5. Streamlined Claims. Following the Award, Plaintiff has streamlined this Second Amended Complaint to focus on equitable and statutory claims most directly tied to Defendant Goldberg's conduct. Plaintiff specifically seeks a full accounting of originated client revenues since June 2023 and equitable relief to remedy Defendant Goldberg's breach of fiduciary duty and misuse of Plaintiff's identity. In the interest of efficiency, claims for defamation, prima facie tort, negligence, tortious interference, and discrimination have been withdrawn.

PARTIES

6. Plaintiff. Plaintiff Richard C. Litman is an individual residing in Kings County, New York, and is a registered Patent Attorney. He built a multi-million-dollar IP practice over four decades, which he sold in 2017 in exchange for deferred purchase payments.

7. Defendant. Defendant Joshua B. Goldberg (“Defendant Goldberg”) is an individual residing in Kings County, New York, and is a registered Patent Attorney.

8. Co-Managing Partner. At all relevant times, Defendant Goldberg was co-managing partner of Nath & Associates, PLLC d/b/a Nath, Goldberg & Meyer. He personally assumed responsibility for Plaintiff’s originated clients and controlled billing, collection, reporting, and payment of Plaintiff’s vested purchase price payments.

9. Personal Liability. Plaintiff brings this action against Defendant Goldberg personally for his own conduct and decisions in misclassifying revenues, withholding records, diverting trust funds, and exploiting Plaintiff’s identity.

#### JURISDICTION AND VENUE

10. Jurisdiction. This Court has jurisdiction under Article VI, §7 of the New York Constitution and CPLR §§301 and 302.

11. Venue. Venue is proper in Kings County under CPLR §503 because both Plaintiff

and Defendant Goldberg reside in this County and Defendant Goldberg's conduct was directed from this County.

#### A. SPECIAL RELATIONSHIP AND FIDUCIARY DUTY

12. Entrustment. Plaintiff entrusted Defendant Goldberg, as co-managing partner and Patent Attorney, with control of originated clients, client revenues, and Plaintiff's professional identity.

13. Reliance. Plaintiff relied on Defendant Goldberg's fiduciary duties of loyalty, honesty, and fair dealing in handling client funds and accounting for vested payments.

14. Special Relationship. Defendant Goldberg's exclusive control of client accounts, combined with Plaintiff's disability and lack of financial oversight, created a special relationship of trust and confidence.

15. Breach. Defendant Goldberg breached these fiduciary duties by misclassifying revenues, withholding records, diverting trust funds, and exploiting Plaintiff's identity.

#### B. RETROACTIVE TERMINATION VS. AFFILIATION

16. Affiliation. From 2020 until arbitration in 2023, Plaintiff believed he remained affiliated with the firm as Senior Counsel on medical leave.

17. Trust in Goldberg. On many occasions, Plaintiff told Defendant Goldberg he was placing more trust in him than anyone else, and that if Plaintiff died, Goldberg would ensure his wife was paid for the practice. Defendant Goldberg gave assurances.

18. As If Dead. In arbitration, Defendant Goldberg argued that Plaintiff's disability should be treated "as if dead," with termination retroactive to June 15, 2020.

19. Award. The Award dated June 14, 2023 accepted that argument, set the retroactive termination date, and triggered Plaintiff's entitlement to vested purchase price payments.

#### C. GOLDBERG'S CONTROL OVER FINANCIAL ACCOUNTS

20. Exclusive Control. After June 15, 2020, Defendant Goldberg assumed exclusive control of Plaintiff's originated clients, related trust accounts, and financial records.

21. Misclassification. Even before the June 2023 switch to Soluno, Plaintiff raised concerns with Defendant Goldberg about misclassifying payments as "retainers." Universities in the Middle East did not pay retainers; their work was billed on a fixed-fee basis.

22. Effect. Defendant Goldberg persisted in using false "retainer" classifications in both the PC Law system and, after June 2023, in the new accounting system (Soluno). These

practices misstated revenues and reduced Plaintiff's vested purchase price payments.

23. Receivables. Reports furnished in June 2025 showed over \$3 million in accounts receivable aged more than 120 days. No matter-by-matter accounting was provided. If written off and later paid, these funds would bypass Plaintiff's vested interest.

24. Discrepancy. The same reports revealed a \$16 million discrepancy in reported revenues, caused in part by misstating fixed-fee matters and writing off large accounts receivable at Defendant Goldberg's direction.

25. University Examples. One university made substantial payments that were misclassified as "retainers." In March 2025, another university that had paid millions requested its own accounting from Defendant Goldberg. Both examples support a reasonable belief of trust account mismanagement.

26. Third Account. Soluno was configured to record only two trust accounts, though the firm maintained at least three. Transfers through the third, including at least one after June 15, 2025, were excluded from Soluno reports, preventing recognition of Plaintiff's vested interests.

#### D. ACCOUNTING SYSTEM "SOLUNO" MANIPULATION

27. Timing. In June 2023, immediately after claiming to have satisfied the Award,

Defendant Goldberg caused the firm to transition its accounting system to Soluno.

28. Flaws. Soluno was not configured to properly track Plaintiff's vested purchase price payments. It permitted manual adjustments that erased or misclassified originated client revenues.

29. CPA Fix. In June 2025, the CPA who assisted with the Soluno setup identified these flaws, made corrections, and sent the fix to both Plaintiff and Defendant Goldberg.

30. Refusal. Defendant Goldberg replied that he would "take it from there," but never provided Plaintiff with the corrected records or an updated calculation of payments owed.

31. Continuing Pattern. These practices mirrored unusual transactions already seen in records from December 2022 forward, where Defendant Goldberg misstated revenues in ways contrary to Plaintiff's rights under the practice sale and the Award.

#### E. MISUSE OF PLAINTIFF'S IDENTITY

32. Continued Use. After June 15, 2020, Defendant Goldberg continued to use Plaintiff's name, biography, and reputation in firm materials, client communications, and public filings.

33. Patents. Defendant Goldberg caused Plaintiff to be listed as attorney of record on

hundreds of U.S. patents issued between 2020 and January 2025, creating a permanent public record linking Plaintiff to the firm.

34. Active Listing. Defendant Goldberg held Plaintiff out as an active patent attorney with the firm even after June 15, 2025, the end of the five-year earn-out period.

35. “Retired” Label. For a short period thereafter, Plaintiff was listed as “Patent Attorney (Retired).”

36. Benefit to Defendant. These unauthorized uses of Plaintiff’s identity generated goodwill and revenues for the firm and for Defendant Goldberg personally, while Plaintiff was deprived of the vested purchase price payments owed him.

37. Misleading Record. Defendant Goldberg’s conduct created a permanent and misleading public record — including on U.S. patents and firm materials — tying Plaintiff’s name to work and revenues long after his rights should have been recognized and compensated.

38. Conclusive Evidence. Defendant Goldberg recorded a Nunc Pro Tunc Assignment in the United States Patent and Trademark Office May 6<sup>th</sup>, 2021 effective as of April 15<sup>th</sup> 2017, expressly stating that Plaintiff owns his name, signature, voice, image, photograph or likeness. (REEL: 007281 FRAME: 0821)

## F. PLAINTIFF'S VULNERABILITY DUE TO DISABILITY

39. Disability. In June 2020, Plaintiff became physically disabled. Defendant Goldberg later argued in arbitration that this disability should be treated as if Plaintiff had died, terminating his affiliation as of that date.

40. Continuing Affiliation. Plaintiff believed he remained affiliated as Senior Counsel on medical leave. He was never given notice of termination and continued to be held out as affiliated through listings and communications.

41. No Oversight. Plaintiff never personally oversaw the firm's finances or client accounts. After becoming disabled, he was further limited in his ability to monitor client revenues.

42. Reliance. Plaintiff relied entirely on Defendant Goldberg's control of accounting systems and on his representations regarding revenues and payments owed.

43. Exploitation. Defendant Goldberg exploited this vulnerability by: a) Arguing Plaintiff should be deemed "as if dead" to reduce or eliminate vested payments; b) Continuing to use Plaintiff's name and goodwill to retain clients and generate revenues; and c) Configuring Soluno in a way that excluded vested payments owed.

44. Equity. Defendant Goldberg's conduct was inconsistent with fair dealing and transparency. Equity requires a Court-supervised accounting and a constructive trust to protect Plaintiff's vested payments.

#### G. PLAINTIFF'S LACK OF CONTROL AND RELIANCE

45. Goldberg's Role. For all matters relating to accounting and payment of Plaintiff's vested purchase price payments, Defendant Goldberg was the sole decision-maker.

46. Selective Reports. Defendant Goldberg provided Plaintiff only with selective reports and authorized payments based solely on those reports. Plaintiff had no role in authorizing or overseeing payments.

47. CPA Correction. Even after a CPA identified defects in Soluno and supplied corrections in June 2025, Defendant Goldberg withheld the corrected records and refused to provide an updated calculation of payments owed.

48. Reliance. Plaintiff was forced to rely exclusively on the incomplete and inaccurate reports Defendant Goldberg chose to disclose, with no way to verify whether they reflected the true revenues collected from originated clients and the vested payments owed.

#### H. "PAID IN FULL" CLAIM CONTRADICTED BY COMMUNICATIONS

49. Claim. Defendant Goldberg has asserted that the June 2023 Award was “paid in full.”

50. Position. Defendant Goldberg and his firm have taken the position that all purchase price payments were satisfied, that Plaintiff is owed nothing further, and that Plaintiff allegedly owes money back to the firm.

51. Miscalculation. Communications show that Defendant Goldberg calculated “Revenue” inconsistently with the Combination Agreement and the Award — reducing the base by soft costs, excluding written-off invoices, and misapplying collections.

52. Result. Defendant Goldberg’s “paid in full” claim rests on misstated calculations. The actual vested payments owed cannot be determined without a Court-ordered accounting.

## CAUSES OF ACTION

### COUNT I – EQUITABLE ACCOUNTING

53. Re-Allegation. Plaintiff repeats and realleges the allegations above as if fully set forth herein.

54. Exclusive Control. Defendant Goldberg exercised exclusive control over originated

client accounts, trust funds, and accounting systems.

55. No Access. Plaintiff had no independent access or ability to verify revenues or payments owed.

56. Need for Accounting. Equity requires a full accounting of all revenues, whenever collected, from originated client matters since June 2023, and backward as needed to trace misclassified or diverted funds.

57. Relief. Without a Court-ordered accounting, Plaintiff cannot determine the full extent of vested purchase price payments owed.

## COUNT II – CONSTRUCTIVE TRUST

58. Re-Allegation. Plaintiff repeats and realleges the allegations above.

59. Relationship. A fiduciary and confidential relationship existed between Plaintiff and Defendant Goldberg, arising from the sale of Plaintiff's practice and Goldberg's role as co-managing partner and fiduciary.

60. Funds. Defendant Goldberg holds funds and benefits derived from Plaintiff's originated clients and unauthorized use of Plaintiff's identity which in equity belong to Plaintiff.

61. Enrichment. Defendant Goldberg was unjustly enriched by withholding vested purchase price payments and exploiting Plaintiff's name and goodwill.

62. Relief. Equity requires imposition of a constructive trust over these funds and benefits.

### COUNT III – BREACH OF FIDUCIARY DUTY

63. Re-Allegation. Plaintiff repeats and realleges the allegations above.

64. Duty. Defendant Goldberg owed fiduciary duties to Plaintiff, including loyalty, honesty, and fair dealing, based on the sale of the practice, the special relationship, and Plaintiff's reliance.

65. Breach. Defendant Goldberg breached these duties by misclassifying revenues, misstating fixed-fee matters, writing off receivables while later retaining payments, excluding trust accounts, withholding corrected records, and misusing Plaintiff's identity.

66. Damages. As a direct result, Plaintiff was deprived of vested purchase price payments and suffered financial loss.

### COUNT IV – UNJUST ENRICHMENT

67. Re-Allegation. Plaintiff repeats and realleges the allegations above.

68. Benefit. Defendant Goldberg benefitted from revenues generated by Plaintiff's originated clients and from goodwill created by continued use of Plaintiff's identity.

69. Inequity. Retaining these benefits without compensating Plaintiff is inequitable.

70. Relief. Plaintiff is entitled to restitution of all benefits unjustly retained by Defendant Goldberg.

COUNT V – MISAPPROPRIATION OF NAME & LIKENESS (Civil Rights Law §§50–51)

71. Re-Allegation. Plaintiff repeats and realleges the allegations above.

72. Use. Defendant Goldberg used Plaintiff's name, identity, and reputation in commerce without consent, including by listing him as attorney of record on hundreds of U.S. patents and representing him as affiliated with the firm after June 15, 2025.

73. Exploitation. Defendant Goldberg exploited Plaintiff's statutory publicity rights for his own commercial advantage while depriving Plaintiff of vested compensation.

74. Relief. Plaintiff is entitled to damages under Civil Rights Law §§50–51, including statutory, compensatory, and punitive damages.

#### DEMAND FOR RELIEF

WHEREFORE, Plaintiff respectfully demands judgment against Defendant Goldberg as follows:

- A. Ordering a full accounting of all revenues, whenever collected, from matters opened for Plaintiff’s originated clients since June 2023, and backward as necessary to trace misclassified or diverted funds, including revenues derived from Defendant Goldberg’s continued use of Plaintiff’s name and identity;
- B. Imposing a constructive trust over such funds and benefits wrongfully retained by Defendant Goldberg;
- C. Awarding compensatory damages for breach of fiduciary duty and unjust enrichment;
- D. Awarding statutory, compensatory, and punitive damages for misappropriation of Plaintiff’s name and likeness under Civil Rights Law §§50–51;
- E. Awarding pre-judgment and post-judgment interest, costs, and disbursements of this action; and
- F. Granting such other and further relief as the Court deems just and proper.

DEMAND FOR JURY TRIAL

Plaintiff demands trial by jury on all issues so triable.

Dated: Brooklyn, New York

October 3, 2025

Respectfully submitted,



/s/ Richard C. Litman

Richard C. Litman

Plaintiff Pro Se

172 Sterling Place, Apt. 8

Brooklyn, NY 11217

Tel: (703) 409-8850

Email: rclitman@gmail.com

VERIFICATION

I, Richard C. Litman, am the Plaintiff in the within action. I have read the foregoing Second Amended Complaint and know the contents thereof. The same is true to my knowledge, except as to the matters therein stated to be alleged on information and belief,

and as to those matters, I believe them to be true.

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

Dated: Brooklyn, New York

October 3, 2025



/s/ Richard C. Litman

Richard C. Litman

Plaintiff Pro Se