

SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF KINGS

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RICHARD C. LITMAN,	:	INDEX NO. 524343/2025
	:	
Plaintiff,	:	DEFENDANT JOSHUA B.
	:	GOLDBERG’S ANSWER TO THE
-against-	:	SURVIVING CLAIMS OF
	:	PLAINTIFF’S SECOND AMENDED
JOSHUA B. GOLDBERG,	:	COMPLAINT
	:	
Defendant.	:	
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Defendant Joshua B. Goldberg, as and for his Answer to Plaintiff’s Second Amended Complaint (the “Complaint”), alleges as follows:

NATURE OF THE ACTION

1. The allegations within this paragraph related to Defendant’s alleged fiduciary duty owed to Plaintiff and/or Defendant’s alleged special relationship with Plaintiff require no response because Count III (Breach of Fiduciary Duty) was dismissed with prejudice pursuant to the Court’s December 5, 2025 Order (NYSCEF Doc. No. 61). Defendant lacks knowledge of whether Plaintiff entrusted Defendant with control of his originated clients, client revenues, and Plaintiff’s professional identity, sufficient to form a belief as to the truth of those allegations and leaves Plaintiff to his proofs. Defendant admits that Plaintiff sold his intellectual property law practice in 2017 pursuant to the terms of the Parties’ Combination Agreement and subsequent agreements. Defendant denies the remaining allegations of this paragraph.

2. The allegations within this paragraph require no response because Count I (Equitable Accounting) was dismissed with prejudice pursuant to the Court’s December 5, 2025 Order (NYSCEF Doc. No. 61).

3. Defendant denies the allegations within paragraph 3.

4. Defendant denies the allegations within paragraph 4.

5. The allegations within paragraph 5 related to Plaintiff's claims for accounting, breach of fiduciary duty, and equitable relief require no response because Counts I (Equitable Accounting), II (Constructive Trust), III (Breach of Fiduciary Duty), and IV (Unjust Enrichment) were dismissed with prejudice pursuant to the Court's December 5, 2025 Order (NYSCEF Doc. No. 61). Defendant denies misusing Plaintiff's identity. The remaining allegations within this paragraph constitute Plaintiff's characterization of this action, which requires no response.

PARTIES

6. Defendant admits only that Plaintiff sold his intellectual property law practice in 2017. Defendant denies that the sale of Plaintiff's law practice was in exchange for deferred purchase payments. Defendant lacks knowledge or information sufficient to form a belief as to the truth of the remaining allegations within paragraph 6 and leaves Plaintiff to his proofs.

7. Defendant admits the allegations within paragraph 7.

8. Defendant admits that he is co-managing partner of Nath & Associates, d/b/a Nath, Goldberg & Meyer. Defendant otherwise denies the allegations within paragraph 8.

9. Defendant denies the allegations within paragraph 9.

JURISDICTION AND VENUE

10. The allegations within paragraph 10 assert legal conclusions; accordingly, no response is required and Defendant leaves Plaintiff to his proofs.

11. The allegations within paragraph 11 assert legal conclusions; accordingly, no response is required and Defendant leaves Plaintiff to his proofs.

A. SPECIAL RELATIONSHIP AND FIDUCIARY DUTY

12. The allegations within paragraph 12 require no response because Count III (Breach of Fiduciary Duty) was dismissed with prejudice pursuant to the Court's December 5, 2025 Order (NYSCEF Doc. No. 61). To the extent a response is required, Defendant denies the allegations within this paragraph.

13. The allegations within paragraph 13 require no response because Count III (Breach of Fiduciary Duty) was dismissed with prejudice pursuant to the Court's December 5, 2025 Order (NYSCEF Doc. No. 61). To the extent a response is required, Defendant denies the allegations within this paragraph.

14. The allegations within paragraph 14 require no response because Count III (Breach of Fiduciary Duty) was dismissed with prejudice pursuant to the Court's December 5, 2025 Order (NYSCEF Doc. No. 61). To the extent a response is required, Defendant denies the allegations within this paragraph.

15. The allegations within paragraph 15 require no response because Count III (Breach of Fiduciary Duty) was dismissed with prejudice pursuant to the Court's December 5, 2025 Order (NYSCEF Doc. No. 61). To the extent a response is required, Defendant denies the allegations within this paragraph.

B. RETROACTIVE TERMINATION VS. AFFILIATION

16. Defendant lacks knowledge or information sufficient to form a belief as to the truth of the allegations within paragraph 16 and leaves Plaintiff to his proofs.

17. Defendant denies the allegations within paragraph 17.

18. Defendant denies the allegations within paragraph 18.

19. Defendant denies the allegations within paragraph 19.

C. GOLDBERG'S CONTROL OVER FINANCIAL ACCOUNTS

20. The allegations within paragraph 20 related to Defendant's alleged control over accounts require no response because Counts I (Equitable Accounting), II (Constructive Trust), III (Breach of Fiduciary Duty), and IV (Unjust Enrichment) were dismissed with prejudice pursuant to the Court's December 5, 2025 Order (NYSCEF Doc. No. 61). To the extent that a response is required, Defendant denies the allegations within this paragraph.

21. The allegations within paragraph 21 related to Defendant's alleged control over accounts require no response because Counts I (Equitable Accounting), II (Constructive Trust), III (Breach of Fiduciary Duty), and IV (Unjust Enrichment) were dismissed with prejudice pursuant to the Court's December 5, 2025 Order (NYSCEF Doc. No. 61). To the extent that a response is required, Defendant denies the allegations within this paragraph.

22. The allegations within paragraph 22 related to Defendant's alleged control over accounts require no response because Counts I (Equitable Accounting), II (Constructive Trust), III (Breach of Fiduciary Duty), and IV (Unjust Enrichment) were dismissed with prejudice pursuant to the Court's December 5, 2025 Order (NYSCEF Doc. No. 61). To the extent that a response is required, Defendant denies the allegations within this paragraph.

23. The allegations within paragraph 23 related to Defendant's alleged control over accounts require no response because Counts I (Equitable Accounting), II (Constructive Trust), III (Breach of Fiduciary Duty), and IV (Unjust Enrichment) were dismissed with prejudice pursuant to the Court's December 5, 2025 Order (NYSCEF Doc. No. 61). To the extent that a response is required, Defendant denies the allegations within this paragraph.

24. The allegations within paragraph 24 related to Defendant's alleged control over accounts require no response because Counts I (Equitable Accounting), II (Constructive Trust),

III (Breach of Fiduciary Duty), and IV (Unjust Enrichment) were dismissed with prejudice pursuant to the Court's December 5, 2025 Order (NYSCEF Doc. No. 61). To the extent that a response is required, Defendant denies the allegations within this paragraph.

25. The allegations within paragraph 25 related to Defendant's alleged control over accounts require no response because Counts I (Equitable Accounting), II (Constructive Trust), III (Breach of Fiduciary Duty), and IV (Unjust Enrichment) were dismissed with prejudice pursuant to the Court's December 5, 2025 Order (NYSCEF Doc. No. 61). To the extent that a response is required, Defendant denies the allegations within this paragraph.

26. The allegations within paragraph 26 related to Defendant's alleged control over accounts require no response because Counts I (Equitable Accounting), II (Constructive Trust), III (Breach of Fiduciary Duty), and IV (Unjust Enrichment) were dismissed with prejudice pursuant to the Court's December 5, 2025 Order (NYSCEF Doc. No. 61). To the extent that a response is required, Defendant denies the allegations within this paragraph.

D. ACCOUNTING SYSTEM "SOLUNO" MANIPULATION

27. The allegations within paragraph 27 related to Defendant's alleged accounting manipulation require no response because Counts I (Equitable Accounting), II (Constructive Trust), III (Breach of Fiduciary Duty), and IV (Unjust Enrichment) were dismissed with prejudice pursuant to the Court's December 5, 2025 Order (NYSCEF Doc. No. 61). To the extent that a response is required, Defendant denies the allegations within this paragraph.

28. The allegations within paragraph 28 related to Defendant's alleged accounting manipulation require no response because Counts I (Equitable Accounting), II (Constructive Trust), III (Breach of Fiduciary Duty), and IV (Unjust Enrichment) were dismissed with

prejudice pursuant to the Court's December 5, 2025 Order (NYSCEF Doc. No. 61). To the extent that a response is required, Defendant denies the allegations within this paragraph.

29. The allegations within paragraph 29 related to Defendant's alleged accounting manipulation require no response because Counts I (Equitable Accounting), II (Constructive Trust), III (Breach of Fiduciary Duty), and IV (Unjust Enrichment) were dismissed with prejudice pursuant to the Court's December 5, 2025 Order (NYSCEF Doc. No. 61). To the extent that a response is required, Defendant denies the allegations within this paragraph.

30. The allegations within paragraph 30 related to Defendant's alleged accounting manipulation require no response because Counts I (Equitable Accounting), II (Constructive Trust), III (Breach of Fiduciary Duty), and IV (Unjust Enrichment) were dismissed with prejudice pursuant to the Court's December 5, 2025 Order (NYSCEF Doc. No. 61). To the extent that a response is required, Defendant denies the allegations within this paragraph.

31. The allegations within paragraph 31 related to Defendant's alleged accounting manipulation require no response because Counts I (Equitable Accounting), II (Constructive Trust), III (Breach of Fiduciary Duty), and IV (Unjust Enrichment) were dismissed with prejudice pursuant to the Court's December 5, 2025 Order (NYSCEF Doc. No. 61). To the extent that a response is required, Defendant denies the allegations within this paragraph.

E. MISUSE OF PLAINTIFF'S IDENTITY

32. Defendant admits only that Plaintiff's name appeared on the front page of patents issued to Plaintiff's originated clients after June 15, 2020, and that Plaintiff's name and biography appeared on NGM's website after June 15, 2020. The remaining allegations within paragraph 32 are denied.

33. Defendant denies the allegations within paragraph 33.

34. Defendant denies the allegations within paragraph 34.

35. Defendant denies the allegations within paragraph 35.

36. Defendant denies the allegations within paragraph 36.

37. Defendant denies the allegations within paragraph 37.

38. Defendant denies the allegations within paragraph 38.

F. PLAINTIFF'S VULNERABILITY DUE TO DISABILITY

39. Defendant admits that in June 2020, Plaintiff became physically disabled. Defendant denies the remaining allegations within paragraph 39.

40. Defendant lacks knowledge or information sufficient to form a belief as to the truth of Plaintiff's subjective belief that he remained affiliated as Senior Counsel on medical leave, and leaves Plaintiff to his proofs. Defendant denies the remaining allegations within paragraph 40.

41. The allegations within paragraph 41 related to the firm's finances and client accounts require no response because Counts I (Equitable Accounting), II (Constructive Trust), III (Breach of Fiduciary Duty), and IV (Unjust Enrichment) were dismissed with prejudice pursuant to the Court's December 5, 2025 Order (NYSCEF Doc. No. 61). To the extent that a response is required, Defendant denies the allegations within this paragraph.

42. Defendant lacks knowledge or information sufficient to form a belief as to the truth of the allegations within paragraph 42 and leaves Plaintiff to his proofs.

43. Defendant denies the allegations within paragraph 43.

44. The allegations within paragraph 44 require no response because Counts I (Equitable Accounting), II (Constructive Trust), III (Breach of Fiduciary Duty), and IV (Unjust Enrichment) were dismissed with prejudice pursuant to the Court's December 5, 2025 Order

(NYSCEF Doc. No. 61). To the extent that a response is required, Defendant denies the allegations within this paragraph.

G. PLAINTIFF'S LACK OF CONTROL AND RELIANCE

45. The allegations within paragraph 45 require no response because Counts I (Equitable Accounting), II (Constructive Trust), III (Breach of Fiduciary Duty), and IV (Unjust Enrichment) were dismissed with prejudice pursuant to the Court's December 5, 2025 Order (NYSCEF Doc. No. 61). To the extent that a response is required, Defendant denies the allegations within this paragraph.

46. The allegations within paragraph 46 require no response because Counts I (Equitable Accounting), II (Constructive Trust), III (Breach of Fiduciary Duty), and IV (Unjust Enrichment) were dismissed with prejudice pursuant to the Court's December 5, 2025 Order (NYSCEF Doc. No. 61). To the extent that a response is required, Defendant denies the allegations within this paragraph.

47. The allegations within paragraph 47 require no response because Counts I (Equitable Accounting), II (Constructive Trust), III (Breach of Fiduciary Duty), and IV (Unjust Enrichment) were dismissed with prejudice pursuant to the Court's December 5, 2025 Order (NYSCEF Doc. No. 61). To the extent that a response is required, Defendant denies the allegations within this paragraph.

48. The allegations within paragraph 48 require no response because Counts I (Equitable Accounting), II (Constructive Trust), III (Breach of Fiduciary Duty), and IV (Unjust Enrichment) were dismissed with prejudice pursuant to the Court's December 5, 2025 Order (NYSCEF Doc. No. 61). To the extent that a response is required, Defendant denies the allegations within this paragraph.

H. "PAID IN FULL" CLAIM CONTRADICTED BY COMMUNICATIONS

49. The allegations within paragraph 49 require no response because Counts I (Equitable Accounting, II (Constructive Trust), III (Breach of Fiduciary Duty), and IV (Unjust Enrichment) were dismissed with prejudice pursuant to the Court's December 5, 2025 Order (NYSCEF Doc. No. 61). To the extent that a response is required, Defendant denies the allegations within this paragraph.

50. The allegations within paragraph 50 require no response because Counts I (Equitable Accounting, II (Constructive Trust), III (Breach of Fiduciary Duty), and IV (Unjust Enrichment) were dismissed with prejudice pursuant to the Court's December 5, 2025 Order (NYSCEF Doc. No. 61). To the extent that a response is required, Defendant denies the allegations within this paragraph.

51. The allegations within paragraph 51 require no response because Counts I (Equitable Accounting, II (Constructive Trust), III (Breach of Fiduciary Duty), and IV (Unjust Enrichment) were dismissed with prejudice pursuant to the Court's December 5, 2025 Order (NYSCEF Doc. No. 61). To the extent that a response is required, Defendant denies the allegations within this paragraph.

52. The allegations within paragraph 52 require no response because Counts I (Equitable Accounting, II (Constructive Trust), III (Breach of Fiduciary Duty), and IV (Unjust Enrichment) were dismissed with prejudice pursuant to the Court's December 5, 2025 Order (NYSCEF Doc. No. 61). To the extent that a response is required, Defendant denies the allegations within this paragraph.

CAUSES OF ACTION

COUNT I – EQUITABLE ACCOUNTING

53. Defendant repeats and realleges his responses to the foregoing paragraphs as if such responses were set forth at length herein.

54. The allegations within paragraph 54 require no response because Count I (Equitable Accounting) was dismissed with prejudice pursuant to the Court’s December 5, 2025 Order (NYSCEF Doc. No. 61). To the extent that a response is required, Defendant denies the allegations within this paragraph.

55. The allegations within paragraph 55 require no response because Count I (Equitable Accounting) was dismissed with prejudice pursuant to the Court’s December 5, 2025 Order (NYSCEF Doc. No. 61). To the extent that a response is required, Defendant denies the allegations within this paragraph.

56. The allegations within paragraph 56 require no response because Count I (Equitable Accounting) was dismissed with prejudice pursuant to the Court’s December 5, 2025 Order (NYSCEF Doc. No. 61). To the extent that a response is required, Defendant denies the allegations within this paragraph.

57. The allegations within paragraph 57 require no response because Count I (Equitable Accounting) was dismissed with prejudice pursuant to the Court’s December 5, 2025 Order (NYSCEF Doc. No. 61). To the extent that a response is required, Defendant denies the allegations within this paragraph.

COUNT II – CONSTRUCTIVE TRUST

58. Defendant repeats and realleges his responses to the foregoing paragraphs as if such responses were set forth at length herein.

59. The allegations within paragraph 59 require no response because Count II (Constructive Trust) was dismissed with prejudice pursuant to the Court's December 5, 2025 Order (NYSCEF Doc. No. 61). To the extent that a response is required, Defendant denies the allegations within this paragraph.

60. The allegations within paragraph 60 require no response because Count II (Constructive Trust) was dismissed with prejudice pursuant to the Court's December 5, 2025 Order (NYSCEF Doc. No. 61). To the extent that a response is required, Defendant denies the allegations within this paragraph.

61. The allegations within paragraph 61 require no response because Count II (Constructive Trust) was dismissed with prejudice pursuant to the Court's December 5, 2025 Order (NYSCEF Doc. No. 61). To the extent that a response is required, Defendant denies the allegations within this paragraph.

62. The allegations within paragraph 62 require no response because Count II (Constructive Trust) was dismissed with prejudice pursuant to the Court's December 5, 2025 Order (NYSCEF Doc. No. 61). To the extent that a response is required, Defendant denies the allegations within this paragraph.

COUNT III – BREACH OF FIDUCIARY DUTY

63. Defendant repeats and realleges his responses to the foregoing paragraphs as if such responses were set forth at length herein.

64. The allegations within paragraph 64 require no response because Count III (Breach of Fiduciary Duty) was dismissed with prejudice pursuant to the Court's December 5, 2025 Order (NYSCEF Doc. No. 61). To the extent that a response is required, Defendant denies the allegations within this paragraph.

65. The allegations within paragraph 65 require no response because Count III (Breach of Fiduciary Duty) was dismissed with prejudice pursuant to the Court's December 5, 2025 Order (NYSCEF Doc. No. 61). To the extent that a response is required, Defendant denies the allegations within this paragraph.

66. The allegations within paragraph 66 require no response because Count III (Breach of Fiduciary Duty) was dismissed with prejudice pursuant to the Court's December 5, 2025 Order (NYSCEF Doc. No. 61). To the extent that a response is required, Defendant denies the allegations within this paragraph.

COUNT IV – UNJUST ENRICHMENT

67. Defendant repeats and realleges his responses to the foregoing paragraphs as if such responses were set forth at length herein.

68. The allegations within paragraph 68 require no response because Count IV (Unjust Enrichment) was dismissed with prejudice pursuant to the Court's December 5, 2025 Order (NYSCEF Doc. No. 61). To the extent that a response is required, Defendant denies the allegations within this paragraph.

69. The allegations within paragraph 69 require no response because Count IV (Unjust Enrichment) was dismissed with prejudice pursuant to the Court's December 5, 2025 Order (NYSCEF Doc. No. 61). To the extent that a response is required, Defendant denies the allegations within this paragraph.

70. The allegations within paragraph 70 require no response because Count IV (Unjust Enrichment) was dismissed with prejudice pursuant to the Court's December 5, 2025 Order (NYSCEF Doc. No. 61). To the extent that a response is required, Defendant denies the allegations within this paragraph.

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

71. Defendant repeats and realleges his responses to the foregoing paragraphs as if such responses were set forth at length herein.

72. Defendant admits that Plaintiff’s name appeared on the front page of patents issued to his originated clients, and on NGM’s website. Defendant denies any and all other alleged use of Plaintiff’s name, identity, and/or reputation. Defendant further denies that any alleged use of Plaintiff’s name, identity, and/or reputation occurred without the consent of Plaintiff. Defendant denies the remaining allegations within paragraph 72.

73. Defendant denies the allegations within paragraph 73.

74. Defendant denies the allegations within paragraph 74.

DEFENDANT’S AFFIRMATIVE DEFENSES

FIRST AFFIRMATIVE DEFENSE

Plaintiff’s claims are barred in whole or in part by the expiration of the relevant statute of limitations.

SECOND AFFIRMATIVE DEFENSE

Plaintiff’s claims are barred in whole or in part by the expiration of the limitations period specified in CPLR 215(3), which specifies that “an action to recover damages for . . . a violation of the right of privacy under section fifty-one of the civil rights law” must be commenced within one year.

THIRD AFFIRMATIVE DEFENSE

Plaintiff’s claims are barred in whole or in part because the limitations period under CPLR 215(3) begins to run in accordance with the “first publication rule,” which provides that

a cause of action under CPLR §§ 50 or 51 “accrues on the date the offending material is first published” (*Nussenzweig v. diCorcia*, 9 NY3d 184, 188 [2007]).

FOURTH AFFIRMATIVE DEFENSE

Plaintiff’s claims fail to state a cause of action upon which relief can be granted.

FIFTH AFFIRMATIVE DEFENSE

Plaintiff’s claims are barred by the principles of waiver, estoppel, laches and/or unclean hands.

SIXTH AFFIRMATIVE DEFENSE

Plaintiff’s claims are barred by the doctrine of res judicata.

SEVENTH AFFIRMATIVE DEFENSE

Plaintiff’s claims are barred by the doctrine of collateral estoppel.

EIGHTH AFFIRMATIVE DEFENSE

Plaintiff’s claims are barred in whole or in part by his failure to mitigate the alleged damages.

NINTH AFFIRMATIVE DEFENSE

Plaintiff has suffered no damages as a result of the conduct of Defendant.

TENTH AFFIRMATIVE DEFENSE

Plaintiff’s claims are barred based on his implied and/or express consent.

RESERVATION OF RIGHTS TO ASSERT ADDITIONAL AFFIRMATIVE DEFENSES

Defendant reserves the right to amend this Answer to assert additional affirmative defenses that become known to Defendant through discovery or otherwise.

WHEREFORE, Defendant respectfully requests that this Court dismiss the Plaintiff's claims against Defendant with prejudice and order such other and further relief as this Court deems just and proper.

Dated: New York, New York
January 20, 2026

CONNELL FOLEY LLP

By: /s/ Leo J. Hurley, Jr.

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CERTIFICATION

Pursuant to CPLR 130-1.1(a), I certify that to the best of my knowledge, information, and belief, formed after an inquiry reasonable under the circumstances, the documents served herein are not frivolous as defined in subsection (c) of CPLR 130-1.1.

Dated: New York, New York
January 20, 2026

CONNELL FOLEY LLP

By: /s/ Leo J. Hurley, Jr.

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