

## EXHIBIT — Q1 2026 TRUST ACCOUNT BASELINE

Litman v. Goldberg, Index No. 524343/2025 (N.Y. Sup. Ct., Kings County)  
 Per Defendant's Production of April 17, 2026 (Connell Foley LLP)  
 Prepared April 18, 2026 — Attorney Work Product / Privileged

Purpose: To fix, as a pre-bank-statement baseline, the opening and closing balances of the two NGM trust accounts disclosed in Q1 2026 and the positions each account allegedly holds on Richard C. Litman-originated matters. Any discrepancy between these figures and subsequently subpoenaed Eagle Bank or Bank of America records is spoliation on its face. **No bank statement is required to establish the Table 4 anomalies.**

**TABLE 1 — Eagle Bank Trust Account\_0495 (Ledger t23) — Firm-Wide**

Month	Opening	Deposits (#)	Deposits (\$)	Disb. (#)	Disb. (\$)	Closing
January 2026	\$1,324,984.41	25	\$84,627.00	40	\$102,043.00	\$1,307,568.41
February 2026	\$1,294,242.41	32	\$395,031.10	52	\$355,516.00	\$1,333,757.51
March 2026	\$1,333,757.51	18	\$36,529.16	47	\$114,129.00	\$1,256,157.67
<b>Q1 2026</b>	<b>\$1,324,984.41</b>	<b>75</b>	<b>\$516,187.26</b>	<b>139</b>	<b>\$571,688.00</b>	<b>\$1,256,157.67</b>

■ **FLAG — \$13,326.00 Jan → Feb Eagle Bank continuity gap.** Jan 31, 2026 closing = \$1,307,568.41. Feb 1, 2026 opening = \$1,294,242.41. Delta = -\$13,326.00. No transaction in either the Jan or Feb 2026 Trust Bank Journal accounts for this movement. This is the first figure we will test against the subpoenaed Eagle Bank statement.

**TABLE 2 — Bank of America Escrow Account\_8777 (Ledger t3) — Firm-Wide**

Month	Opening	Deposits (#)	Deposits (\$)	Disb. (#)	Disb. (\$)	Closing
January 2026	\$96,231.64	0	\$0.00	1	\$15,296.00	\$80,935.64
February 2026	\$80,935.64	0	\$0.00	0	\$0.00	\$80,935.64
March 2026	\$80,935.64	0	\$0.00	1	\$1,622.78	\$79,312.86
<b>Q1 2026</b>	<b>\$96,231.64</b>	<b>0</b>	<b>\$0.00</b>	<b>2</b>	<b>\$16,918.78</b>	<b>\$79,312.86</b>

Jan disbursement: \$15,296.00 on 1/13/2026 — Kuwait University, docket 33050.10U, inv. #422965, Tran# 3989371. March disbursement: \$1,622.78 on 3/27/2026 — Qatar Foundation, docket 32605.29, inv. #405118.

**TABLE 3 — Richard C. Litman-Attributed Positions (Per NGM's Trust Listing for RCL)**

Snapshot	Eagle Bank (t23)	BoA Escrow (t3)	RCL Total	# Matters
Jan 31, 2026 (receipts-filtered)	\$826,031.08	\$1,863,705.24	\$2,689,736.32	63
Feb 28, 2026 (full snapshot)	\$1,046,123.40	\$46,303.33	\$1,092,426.73	228
Mar 31, 2026 (full snapshot)	\$1,002,625.40	\$44,680.55	\$1,047,305.95	232

The jump from 63 to 228 matters between Jan and Feb reflects the different filter applied to the Jan 2026 Trust Listing for RCL (receipts-only) versus the Feb and Mar 2026 Trust Listings (full snapshot). The true apples-to-apples change is in Table 4B.

**TABLE 4A — The \$1.78M BoA Escrow Phantom (January 2026)**

Both documents below were produced by Defendant on April 17, 2026. They contradict each other on their face. No bank statement is needed.

Document	Date Produced	Figure	Field
Trust Listing for RCL Jan 2026	4/17/2026	\$1,863,705.24	BoA Escrow_8777 column, RCL respon., 1/31/2026
Trust Register Report Jan 2026	4/17/2026	\$80,935.64	Firm-wide t3 balance, same account, same month
<b>Unaccounted-for Excess</b>		<b>≈ \$1,782,769.60</b>	<b>of asserted RCL share over firm-wide balance</b>

**TABLE 4B — Jan → Feb RCL Responsibility Vanish (5 Kuwait University dockets)**

5 dockets vanished from the RCL Trust Listing between January and February 2026 with **no corresponding disbursement** in either Eagle Bank or BoA Escrow. Responsibility reassigned off RCL, not paid out.

Docket	Description	Jan 2026 Balance	Feb 2026 Balance	Fate
33050.12U	U.S. Patent Application	\$15,296.00	\$0.00	Reassigned (no bank movement)
33050.08U	U.S. Patent Application	\$14,296.00	\$0.00	Reassigned (no bank movement)
33050.02U	U.S. Patent Application	\$13,396.00	\$0.00	Reassigned (no bank movement)
33050.05U	U.S. Patent Application	\$12,896.00	\$0.00	Reassigned (no bank movement)
33050.13U	U.S. Patent Application	\$12,396.00	\$0.00	Reassigned (no bank movement)
<b>TOTAL</b>		<b>\$68,280.00</b>	<b>\$0.00</b>	

## TABLE 5 — Q1 2026 Cash Event: KFU Turn-and-Burn (2/9 → 2/10/2026)

The single biggest Q1 2026 cash event on any Richard C. Litman-originated matter. \$291,173 wire from KFU clears Eagle Bank 2/9/2026; \$224,113 leaves trust to operating (Nath & Associates PLLC) within 24 hours. Richard C. Litman remains identified as Responsible Attorney on docket 36372 through 3/31/2026.

Date	Account	Tran#	Docket	Counterparty	Direction	Amount
2/9/2026	Eagle t23	4000959	36372	King Faisal University	IN (wire)	\$291,173.00
2/10/2026	Eagle t23	4001216	36372	Nath & Associates PLLC	OUT (trust→op)	\$224,113.00
Net remaining (as of 3/31/2026)			36372	KFU umbrella docket	Held in t23	\$67,060.00

## TABLE 6 — Full Stage Reconciliation (Billed → Paid → Deposited → Disbursed → Wired)

Stage	Amount	Source
1. Billed under Richard Litman (Collecting Lawyer, all years)	\$1,513,899.04	AR_Report_202604_RL.xlsx (496 lines)
■ of which dated ≥ 7/18/2025 (post-termination)	\$176,070.00	35 invoices, 100% outstanding
■ of which dated in Q1 2026	\$0.00	None in production
2. Paid by client in Q1 2026 (funds received, RCL-originated)	\$127,052.78	Payment Allocation Jan/Feb/Mar 2026.xlsx
■ Collected Fees (20%-share calculation base)	\$94,240.00	Litman 2026 Summary_March.xlsx
3. Deposited into Eagle Bank (firm-wide, Q1)	\$516,187.26	Trust Bank Journal
■ Deposited into BoA Escrow (firm-wide, Q1)	\$0.00	Trust Bank Journal
4. Disbursed trust → operating (Q1, Nath & Assoc. receiving)	~\$446,182.15	Trust Transfer Journal
5. Litman's 20% share accrued	\$18,848.00	Litman Summary + Gould 4/17 email
■ Paid in Q1 (NGM Summary 'Paid in Month')	\$0.00	Summary spreadsheet
■ Wired 4/17/2026 ('being wired shortly')	\$18,848.00	Gould email
NGM's 80% retained share (computed: Collected Fees – 20%)	<b>\$75,392.00</b>	Internal NGM operating revenue on RCL-originated Q1 work

## Certification for Service

This Exhibit reflects balances, deposit counts, disbursement counts, and amounts as represented by Defendant NGM in documents produced by Connell Foley LLP on **April 17, 2026** (36 files; archived at *evidence/ngm\_q1\_2026\_payment\_backup\_20260417*):

- Trust Bank Journal Jan / Feb / March 2026.pdf
- Trust Register Report Jan / Feb / March 2026.pdf
- Trust Listing for RCL Jan / Feb / March 2026.pdf
- AR\_Report\_202604\_RL.xlsx (Accounts Receivable Apr 2026)
- Litman 2026 Summary\_March.xlsx
- Payment Allocation by Client Report for RCL as originating attorney Jan / Feb / March 2026.xlsx

All dollar figures reconcile penny-to-penny with NGM's own summary lines. Richard C. Litman reserves all rights to challenge each figure in this Exhibit against subsequently produced bank statements, reconciliation worksheets, and any other documents in NGM's possession. This Exhibit is served without prejudice and without waiver.