



# Commonwealth of Massachusetts

## OFFICE OF THE COMPTROLLER

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WILLIAM McNAMARA  
COMPTROLLER

June 5, 2026

Honorable Aaron Michlewitz, Chair  
House Committee on Ways and Means  
State House – Room 243  
Boston, MA 02133

Honorable Michael J. Rodrigues, Chair  
Senate Committee on Ways and Means  
State House – Room 212  
Boston, MA 02133

RE: Settlements and Judgments Report —Fiscal Year 2026 Quarter 3

Dear Chair Michlewitz and Chair Rodrigues:

Pursuant to Section 2 of Chapter 9 of the Acts of 2025, the Office of the Comptroller hereby submits to the House and Senate Committees on Ways and Means a report on payments from the Settlements and Judgments reserve (1599-3384) for the third quarter of Fiscal Year 2026.

The Settlements and Judgements reserve entered Fiscal Year 2026 with a \$1,000,000 appropriation in the GAA and \$4,977,479 from prior appropriation continued, for a total of \$5,977,479 in the reserve. The Fiscal Year 2026 GAA also provided the ability to spend in anticipation based on the average of the prior five years' spending. In July 2025, the spend in anticipation ceiling was set at \$20,306,986 based on the historical average, as shown below:

<b>Fiscal Year</b>	<b>S&amp;J Expenditure</b>
FY 2021	\$11,808,677.07
FY 2022	\$12,446,561.43
FY 2023	\$27,843,361.47
FY 2024	\$29,917,459.94
FY 2025	\$19,518,870.22
<b>5-Year Average</b>	<b>\$20,306,986.03</b>

Settlements and Judgements Report – Fiscal Year 2026 Quarter 3  
 June 5, 2026

The table below shows spending through the third quarter of Fiscal Year 2026 and the use of both appropriated funds and the spend in anticipation capacity:


<b>Fiscal Year 2026 YTD through Q2 (July 1, 2025 - March 31, 2026)</b>	
Balance Forward from Fiscal Year 2025	\$4,977,479
<u>Fiscal Year 2026 Appropriation</u>	<u>\$1,000,000</u>
Total Appropriated Funds	\$5,977,479
Quarter 1 expenditure	( <u>\$5,185,141</u> )
Quarter 2 expenditure	( <u>\$10,768,395</u> )
<u>Quarter 3 expenditure</u>	<u>(<u>\$3,400,622</u>)</u>
Total expenditure Fiscal Year 2026 to date	( <u>\$19,354,158</u> )
Remaining appropriated funds as of December 31, 2025	\$0
Expenditure under spend in anticipation as of March 31, 2026	( <u>\$13,376,679</u> )
Spend in anticipation ceiling	\$20,306,986
<u>Total expenditure Fiscal Year 2026 to date</u>	<u>(<u>\$19,354,970</u>)</u>
Remaining capacity to spend	\$952,828

Although this report officially covers the period through March 31, I can add that the remaining capacity to spend was effectively depleted in the following weeks, and we ceased to pay claims.

No claims can be paid until a supplemental appropriation is made in sufficient amount both to cover the \$13.3 million deficit in the account and to provide funding for the final quarter of Fiscal Year 2026. Based on the settlements already awaiting payment from April and May, estimated additional payments for the month of June, and the need to fund a few weeks of payments in July before the anticipated signing of the Fiscal Year 2026 GAA, our estimate is that \$11.5 million in incremental funding is required. Therefore, in order for the Commonwealth to meet its obligations, I respectfully request a total of \$25.0 million in supplemental appropriation as soon as possible. Any amount carried into Fiscal Year 2027 is likely to be used very quickly, which would slightly reduce the need for later appropriations.

A detailed report is attached that provides information on payees, amounts, and the associated department or agency for settlements and judgments paid during Quarter 3 from appropriation account 1599-3384. This information is also posted quarterly on the Comptroller’s transparency website, CTHRU, which may be accessed via this link, <https://www.macomptroller.org/cthru>.

Sincerely,

DocuSigned by:  
  
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William McNamara  
 Comptroller of the Commonwealth

Settlements and Judgements Report – Fiscal Year 2026 Quarter 3  
June 5, 2026

WMcN/jc

Attachment. Settlements and Judgments Report —Fiscal Year 2026 Quarter 3

cc: Brian Donahue, Budget Director, House Committee on Ways and Means  
Christopher Czepiel, Budget Director, Senate Committee on Ways and Means  
Matthew J. Gorzkowicz, Secretary, Executive Office for Administration and Finance  
Danielle Cerny, Chief of Staff, Executive Office for Administration and Finance  
Christopher Marino, Assistant Secretary of Budget, Executive Office for Administration and Finance  
Martha Kwasnik, General Counsel, Executive Office for Administration and Finance  
Emily Ackman, Director of Administration and Operations, Executive Office for Administration and Finance  
Thomas Smith-Vaughan, Chief Operating Officer, Office of the Comptroller  
Amy Nable, General Counsel / Assistant Comptroller, Office of the Comptroller  
Tryntje Bumgardner, Assistant Comptroller for Payroll and Payments, Office of the Comptroller  
Jessica Cogswell, Statewide Payments and Tax Reporting Officer, Office of the Comptroller

**Settlement and Judgment Payments****Appropriation 1599-3384****Third Quarter BFY2026**

<b>Paid on Behalf of</b>	<b>Payee Name</b>	<b>Payment Date</b>	<b>Amount</b>
AGO	Foley, Cheryl	1/10/2026	\$2,726.77
AGO	MORGAN BROWN AND JOY LLP	2/9/2026	\$27,990.50
AGO	DAVID J GRIMALDI PC	2/10/2026	\$1,000,000.00
AGO	MORGAN BROWN AND JOY LLP	2/13/2026	\$26,318.50
AGO	NATHANIEL LINDZEN	2/27/2026	\$6,200.00
AGO	NATHANIEL LINDZEN	3/17/2026	\$29,250.00
BCC	KRISTIN WINSETT	3/21/2026	\$100,000.00
BRC	MORGAN BROWN AND JOY LLP	1/12/2026	\$1,417.50
BRC	MORGAN BROWN AND JOY LLP	1/12/2026	\$630.00
BRC	DENNIS BALDWIN	2/21/2026	\$2,421.66
CNB	SHANNON O'BRIEN	2/21/2026	\$15,681.14
DE0	DANIEL F DOWCETT ESQ	3/16/2026	\$18,000.00
DMH	DAWN HOLLOWELL	2/21/2026	\$11,855.45
DMH	LEIGH ROLLINGS	2/21/2026	\$13,233.50
DOC	MARK LEEPER	2/21/2026	\$458.59
DOC	JOHN DENEHY	2/21/2026	\$2,145.60
DOC	JOHN DENEHY	2/21/2026	\$209.03
DOC	MORGAN BROWN AND JOY LLP	2/26/2026	\$240.00
DOC	BRAUNHAGEY & BORDEN LP	2/27/2026	\$578,471.45
DOC	JUSTICE CATALYST LAW INC	2/27/2026	\$356,210.33
DOC	SEAN D MURPHY	3/10/2026	\$1,000.00
DOE	ALEKMAN DITUSA, LLC	2/5/2026	\$7,750.00
DOT	CORRI HOPKINS	2/5/2026	\$368.81
DSS	AMY HUDSON	2/21/2026	\$5,762.23
EHS	DAVID OLVERSON	2/21/2026	\$5,000.00
EHS	JACKSON LEWIS PC	2/27/2026	\$952.00
EHS	JACKSON LEWIS PC	2/27/2026	\$476.00
EHS	JACKSON LEWIS PC	2/27/2026	\$178.50
EHS	JACKSON LEWIS PC	2/27/2026	\$198.99
EHS	ROBERT N LAUNIE	2/27/2026	\$4,811.95
EHS	JACKSON LEWIS PC	2/27/2026	\$357.00
EHS	ROBERT N LAUNIE	3/10/2026	\$840.00
EHS	ROBERT N LAUNIE	3/10/2026	\$2,345.00
EHS	ROBERT N LAUNIE	3/10/2026	\$595.00
EHS	ROBERT N LAUNIE	3/10/2026	\$525.00
EHS	ROBERT N LAUNIE	3/10/2026	\$910.00
EHS	ROBERT N LAUNIE	3/17/2026	\$595.00
EHS	ROBERT N LAUNIE	3/17/2026	\$350.00
EHS	ROBERT N LAUNIE	3/17/2026	\$245.00
EHS	JACKSON LEWIS PC	3/24/2026	\$11,664.13

EOL	CIERA JONES-BOOKER	3/21/2026	\$19,000.00
IGO	STATUTORY EXEMPTION*	3/18/2026	\$19,645.98
IGO	STATUTORY EXEMPTION*	3/30/2026	\$29,338.98
MBC	MORGAN BROWN AND JOY LLP	1/9/2026	\$661.50
MBC	MORGAN BROWN AND JOY LLP	1/9/2026	\$1,732.50
MCC	MORGAN BROWN AND JOY LLP	1/9/2026	\$3,262.00
MCC	MORGAN BROWN AND JOY LLP	1/9/2026	\$2,767.50
MCC	MORGAN BROWN AND JOY LLP	1/9/2026	\$3,055.50
MCC	MORGAN BROWN AND JOY LLP	1/9/2026	\$2,268.00
MCC	MORGAN BROWN AND JOY LLP	1/9/2026	\$1,606.50
MWC	MORGAN BROWN AND JOY LLP	1/9/2026	\$2,350.00
MWC	MORGAN BROWN AND JOY LLP	1/9/2026	\$1,197.00
MWC	MORGAN BROWN AND JOY LLP	1/9/2026	\$2,709.00
MWC	MORGAN BROWN AND JOY LLP	1/9/2026	\$63.00
NEC	MORGAN BROWN AND JOY LLP	1/12/2026	\$6,426.00
NEC	MORGAN BROWN AND JOY LLP	1/12/2026	\$1,291.50
NEC	MORGAN BROWN AND JOY LLP	1/12/2026	\$1,884.24
NEC	MORGAN BROWN AND JOY LLP	1/12/2026	\$8,170.25
POL	BUTTERS BRAZILIAN, LLP	1/8/2026	\$25.76
POL	BUTTERS BRAZILIAN, LLP	1/8/2026	\$2,554.30
POL	MORGAN BROWN AND JOY LLP	1/8/2026	\$13,873.50
POL	REARDON JOYCE & AKERSON PC	1/8/2026	\$38,662.71
POL	BUTTERS BRAZILIAN, LLP	1/8/2026	\$899.34
POL	HENNING STRATEGIES	1/8/2026	\$600.00
POL	BUTTERS BRAZILIAN, LLP	1/8/2026	\$1,350.00
POL	LOUISON COSTELLO CONDON & PFAFF LLP	1/9/2026	\$1,200.00
POL	MORGAN BROWN AND JOY LLP	2/5/2026	\$1,643.00
POL	REARDON JOYCE & AKERSON PC	2/9/2026	\$11,995.37
POL	BUTTERS BRAZILIAN, LLP	2/9/2026	\$166.67
POL	HENNING STRATEGIES	2/9/2026	\$8,095.43
POL	ROGAL & DONNELLAN	2/11/2026	\$28,320.46
POL	MORGAN BROWN AND JOY LLP	2/11/2026	\$3,466.50
POL	BOYLE SHAUGHNESSY LAW PC	2/11/2026	\$19,560.95
POL	BAKER THOMAS OAKLEY, PLLC	2/11/2026	\$23,519.78
POL	BAKER THOMAS OAKLEY, PLLC	2/11/2026	\$29,641.00
POL	REARDON JOYCE & AKERSON PC	2/11/2026	\$10,891.43
POL	HENNING STRATEGIES	2/11/2026	\$860.00
POL	ROGAL & DONNELLAN	2/11/2026	\$2,382.50
POL	TIMOTHY BURKE	2/11/2026	\$16,835.45
POL	MORGAN BROWN AND JOY LLP	2/12/2026	\$150.00
POL	ANDERSON & KREIGER LLP	2/12/2026	\$29,977.28
POL	PIERCE DAVIS & PERRITANO LLP	2/13/2026	\$2,180.00
POL	MORGAN BROWN AND JOY LLP	2/13/2026	\$5,265.00
POL	PIERCE DAVIS & PERRITANO LLP	2/13/2026	\$1,860.00
POL	PIERCE DAVIS & PERRITANO LLP	2/13/2026	\$80.00
POL	ROGAL & DONNELLAN	2/13/2026	\$160.00
POL	ROGAL & DONNELLAN	2/13/2026	\$2,290.50

POL	PIERCE DAVIS & PERRITANO LLP	2/13/2026	\$1,940.00
POL	ROGAL & DONNELLAN	2/13/2026	\$140.00
POL	ROGAL & DONNELLAN	2/13/2026	\$360.00
POL	ROGAL & DONNELLAN	2/13/2026	\$1,286.90
POL	TIMOTHY BURKE	2/13/2026	\$3,460.00
POL	ROGAL & DONNELLAN	2/13/2026	\$6,740.00
POL	ROGAL & DONNELLAN	2/13/2026	\$1,420.00
POL	MORGAN BROWN AND JOY LLP	2/13/2026	\$3,573.64
POL	MORGAN BROWN AND JOY LLP	2/13/2026	\$10,638.52
POL	ROGAL & DONNELLAN	2/13/2026	\$15,562.80
POL	ROGAL & DONNELLAN	2/13/2026	\$4,280.00
POL	ROGAL & DONNELLAN	2/13/2026	\$60.00
POL	ROGAL & DONNELLAN	2/13/2026	\$740.00
POL	ROGAL & DONNELLAN	2/13/2026	\$4,550.00
POL	ROGAL & DONNELLAN	2/13/2026	\$300.00
POL	ROGAL & DONNELLAN	2/13/2026	\$40.00
POL	PIERCE DAVIS & PERRITANO LLP	2/13/2026	\$1,020.00
POL	ROGAL & DONNELLAN	2/13/2026	\$5,811.25
POL	MORGAN BROWN AND JOY LLP	2/13/2026	\$13,172.00
POL	TIMOTHY BURKE	2/13/2026	\$7,390.00
POL	ROGAL & DONNELLAN	2/13/2026	\$3,760.00
POL	ROGAL & DONNELLAN	2/13/2026	\$4,978.30
POL	PIERCE DAVIS & PERRITANO LLP	2/13/2026	\$2,400.00
POL	ROGAL & DONNELLAN	2/13/2026	\$5,806.60
POL	PIERCE DAVIS & PERRITANO LLP	2/13/2026	\$1,160.00
POL	MORGAN BROWN AND JOY LLP	2/20/2026	\$2,379.00
POL	ROGAL & DONNELLAN	2/26/2026	\$280.00
POL	ROGAL & DONNELLAN	2/26/2026	\$6,735.91
POL	ROGAL & DONNELLAN	2/26/2026	\$40.00
POL	BOYLE SHAUGHNESSY LAW PC	3/10/2026	\$80.00
POL	BOYLE SHAUGHNESSY LAW PC	3/10/2026	\$580.00
POL	BRODY HARDOON PERKINS & KESTEN	3/11/2026	\$4,320.00
POL	MORGAN BROWN AND JOY LLP	3/11/2026	\$5,265.00
POL	BRODY HARDOON PERKINS & KESTEN	3/11/2026	\$3,800.00
POL	BRODY HARDOON PERKINS & KESTEN	3/11/2026	\$140.00
POL	BRODY HARDOON PERKINS & KESTEN	3/11/2026	\$380.00
POL	MORGAN BROWN AND JOY LLP	3/11/2026	\$195.00
POL	BOYLE SHAUGHNESSY LAW PC	3/12/2026	\$180.00
POL	BOYLE SHAUGHNESSY LAW PC	3/12/2026	\$60.00
POL	BOYLE SHAUGHNESSY LAW PC	3/12/2026	\$300.00
POL	BOYLE SHAUGHNESSY LAW PC	3/12/2026	\$500.00
POL	BOYLE SHAUGHNESSY LAW PC	3/12/2026	\$4,480.00
POL	PIERCE DAVIS & PERRITANO LLP	3/12/2026	\$720.00
POL	LAW OFFICE DANIEL J MOYNIHAN PC	3/16/2026	\$11,891.35
POL	HENNING STRATEGIES	3/16/2026	\$60.00
POL	PIERCE DAVIS & PERRITANO LLP	3/16/2026	\$540.00
POL	PIERCE DAVIS & PERRITANO LLP	3/16/2026	\$466.13

POL	PIERCE DAVIS & PERRITANO LLP	3/16/2026	\$6,326.13
POL	LAW OFFICE DANIEL J MOYNIHAN PC	3/16/2026	\$11,980.00
POL	LAW OFFICE DANIEL J MOYNIHAN PC	3/16/2026	\$17,220.00
POL	LAW OFFICE DANIEL J MOYNIHAN PC	3/16/2026	\$9,707.30
POL	PIERCE DAVIS & PERRITANO LLP	3/16/2026	\$26,111.00
POL	BRODY HARDOON PERKINS & KESTEN	3/16/2026	\$1,748.00
POL	BRODY HARDOON PERKINS & KESTEN	3/16/2026	\$120.00
POL	PIERCE DAVIS & PERRITANO LLP	3/16/2026	\$100.00
POL	LAW OFFICE DANIEL J MOYNIHAN PC	3/16/2026	\$21,800.00
POL	PIERCE DAVIS & PERRITANO LLP	3/16/2026	\$1,220.00
POL	BRODY HARDOON PERKINS & KESTEN	3/16/2026	\$3,328.00
POL	HENNING STRATEGIES	3/16/2026	\$60.00
POL	PIERCE DAVIS & PERRITANO LLP	3/16/2026	\$500.00
POL	LOUISON COSTELLO CONDON & PFAFF LLP	3/16/2026	\$1,780.00
POL	HENNING STRATEGIES	3/16/2026	\$1,364.65
POL	MORGAN BROWN AND JOY LLP	3/30/2026	\$1,960.00
POL	RAFANELLI & KITTREDGE PC	3/30/2026	\$280.00
POL	RAFANELLI & KITTREDGE PC	3/30/2026	\$3,659.32
POL	RAFANELLI & KITTREDGE PC	3/30/2026	\$2,177.50
POL	MORGAN BROWN AND JOY LLP	3/30/2026	\$1,807.49
POL	RAFANELLI & KITTREDGE PC	3/30/2026	\$3,322.55
POL	RAFANELLI & KITTREDGE PC	3/30/2026	\$1,592.50
POL	RAFANELLI & KITTREDGE PC	3/30/2026	\$495.00
POL	RAFANELLI & KITTREDGE PC	3/30/2026	\$4,362.20
POL	RAFANELLI & KITTREDGE PC	3/30/2026	\$2,541.25
POL	RAFANELLI & KITTREDGE PC	3/30/2026	\$10,876.46
QCC	NICOLE MARCHAND	2/21/2026	\$100,000.00
SDH	LAW OFFICE OF HECTOR PINEIRO PC	3/12/2026	\$75,000.00
SDP	ARLINE P DOHERTY	2/27/2026	\$48,000.00
SDP	HALABY LAW GROUP PC	2/27/2026	\$25,000.00
SDS	Gannon, Michael	1/10/2026	\$57,005.20
SDS	Creamer, John	1/10/2026	\$37,085.14
SDS	Vecchione, Joseph	1/24/2026	\$24,782.74
SDS	DANIEL W RICE	2/25/2026	\$84,437.69
SDS	TAWANDA BROWN	3/21/2026	\$24,398.88
STC	MORGAN BROWN AND JOY LLP	1/9/2026	\$3,559.50
STC	MORGAN BROWN AND JOY LLP	1/9/2026	\$63.00
STC	MORGAN BROWN AND JOY LLP	1/9/2026	\$169.00
STC	MORGAN BROWN AND JOY LLP	1/9/2026	\$189.00
STC	MORGAN BROWN AND JOY LLP	1/9/2026	\$1,575.00
STC	MORGAN BROWN AND JOY LLP	1/9/2026	\$472.50
WEL	EMILY TORRES FIGUEROA	2/21/2026	\$950.00
WOR	CODY DICKEN	2/9/2026	\$8,000.00
WSC	MARK ST. SAUVEUR	2/21/2026	\$7,900.00
CTR	Payroll Tax		\$17,291.17

**Total \$3,400,621.58**

\* M.G.L. c. 12a § 13