



WILLIAM McNAMARA
COMPTROLLER

Commonwealth of Massachusetts

OFFICE OF THE COMPTROLLER

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July 28, 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 4

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 fourth 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 June 2026, a supplemental budget was passed raising the amount in the reserve to \$30,077,479.

The table below shows spending through the fourth quarter of Fiscal Year 2026.

Fiscal Year 2026 YTD through Q4 (July 1, 2025 - June 30, 2026)	
Balance Forward from Fiscal Year 2025	\$4,977,479
Fiscal Year 2026 Appropriation	\$1,000,000
<u>Fiscal Year 2026 Supplemental Appropriation</u>	<u>\$25,000,000</u>
Total Appropriated Funds	\$30,977,479

Settlements and Judgements Report – Fiscal Year 2026 Quarter 4
July 28, 2026

Quarter 1 expenditure	(\$5,185,141)
Quarter 2 expenditure	(\$10,768,395)
Quarter 3 expenditure	(\$3,400,622)
<u>Quarter 4 expenditure</u>	<u>(\$5,121,884)</u>
Total expenditure Fiscal Year 2026 to date	(\$24,476,042)
Total Appropriated Funds	\$30,977,479
<u>Total expenditure Fiscal Year 2026 to date</u>	<u>(\$24,476,042)</u>
Remaining capacity to spend	\$6,501,437

Although this report officially covers the period through June 30, we note that there is approximately \$1,000,000 in additional approved claims scheduled to be paid during the Accounts Payable Period, July 1–August 31, 2026. The amount remaining in the reserve after these claims are paid will carry forward into Fiscal Year 2027.

A detailed report is attached that provides information on payees, amounts, and the associated department or agency for settlements and judgments paid during Quarter 4 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,

Signed by:

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William McNamara
Comptroller of the Commonwealth

WMcN/jc

Attachment. Settlements and Judgments Report —Fiscal Year 2026 Quarter 4

cc: Brian Donahue, Budget Director, House Committee on Ways and Means
Christopher Czepiel, Budget Director, Senate Committee on Ways and Means
Megan Delaney, Deputy Budget Director, Senate Committee of 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**

Paid on Behalf of	Payee Name	Payment Date	Amount
AGO	NATHANIEL LINDZEN	4/20/2026	\$25,000.00
AGO	ELGRON INC	6/22/2026	\$750,000.00
AGO	RAPHAEL LLC	6/22/2026	\$1,000,000.00
ALA	Bresler, Kenneth	6/27/2026	\$10,000.00
BRC	Gifford, Alan	5/2/2026	\$150.00
BRC	CHRISTOPHER J LOWRIE	4/7/2026	\$38,000.00
BRC	Gifford, Alan	5/2/2026	\$42,000.00
BRC	Ledoux, Susan M	6/27/2026	\$50,000.00
BRC	SCOTT W LANG	6/23/2026	\$51,580.81
BRC	LAW OFFICES OF BEAUREGARD BURKE & FRANCO	6/24/2026	\$198,018.44
BRC	Ledoux, Susan M	6/27/2026	\$450,391.53
CTR	INTERNAL REVENUE SERVICE	5/6/2026	\$132,120.00
DCR	Sacco, Gina M	6/27/2026	\$1,500.00
DCR	LAW OFFICES OF MATTHEW J KIDD	6/22/2026	\$5,000.00
DCR	PATRICA A JEHLE	6/22/2026	\$14,999.00
DMR	Henderson, Joanne	6/27/2026	\$16,631.13
DMR	Bobola, Lisa M	6/27/2026	\$17,745.65
DMR	STATUTORY EXEMPTION**	6/27/2026	\$94,000.00
DOC	MORGAN BROWN AND JOY LLP	6/23/2026	\$30.00
DOC	MORGAN BROWN AND JOY LLP	6/23/2026	\$390.00
DOC	Matthews, Michela	6/27/2026	\$472.12
DOC	WILLETTE, AMANDA	4/18/2026	\$3,293.03
DOC	Kelly, Joseph P	6/27/2026	\$5,000.00
DOC	CHETAN TIWARI	6/22/2026	\$24,427.50
DOC	Matthews, Michela	6/27/2026	\$39,387.08
DOC	Girouard, Sherri L	6/27/2026	\$40,000.00
DOC	ALFRED P CHAMBERLAND	4/30/2026	\$45,000.00
DOC	Ferrie, Katelyn C	6/27/2026	\$66,500.00
DOC	Bennett, Tiana A	6/27/2026	\$100,000.00
DOE	COREN LICHTENSTEIN LLP	4/8/2026	\$190,000.00
DOT	Commonwealth of MA Unemployment Trust Fund	4/28/2026	\$21,750.00
DOT	LICHTEN & LISS-RIORDAN PC	4/10/2026	\$45,000.00
DOT	Aras, Christine J	4/4/2026	\$90,972.45
DOT	Smith, Bonnie L	5/2/2026	\$91,026.04
DOT	Lamountain, Anna L	4/4/2026	\$105,000.00
DOT	Smith, Bonnie L	5/2/2026	\$171,774.85
EHS	ANDERSON & KREIGER LLP	4/8/2026	\$1,176.50
EHS	ANDERSON & KREIGER LLP	4/8/2026	\$1,176.50
EHS	ANDERSON & KREIGER LLP	5/1/2026	\$1,405.00
EHS	ANDERSON & KREIGER LLP	5/1/2026	\$1,405.00

Paid on Behalf of	Payee Name	Payment Date	Amount
EHS	ROBERT N LAUNIE	6/18/2026	\$6,545.00
EHS	ROBERT N LAUNIE	6/18/2026	\$6,965.00
EHS	ROBERT N LAUNIE	4/7/2026	\$7,490.00
ENV	Galvao, Denise S	5/2/2026	\$4,885.48
GCC	MILTON, HANNAH	4/18/2026	\$2,500.00
HLY	Potvin, Jessica A	5/2/2026	\$81,246.99
IGO	STATUTORY EXEMPTION*	6/22/2026	\$1,782.59
IGO	STATUTORY EXEMPTION*	6/23/2026	\$50,676.98
MBC	Mena, Marco	6/27/2026	\$60,000.00
MIL	Pickett, Ralph F	4/4/2026	\$7,500.00
MWC	SCOTT A LATHROP	6/22/2026	\$1,000.00
MWC	Marshall, Patricia A	6/27/2026	\$238,480.95
NSC	Cubelli Harris, Michele A	6/27/2026	\$89,000.00
OCD	Skutul, Daiv	2/21/2026	\$1,500.00
POL	BUTTERS BRAZILIAN, LLP	6/23/2026	\$40.00
POL	BUTTERS BRAZILIAN, LLP	6/23/2026	\$66.67
POL	PIERCE DAVIS & PERRITANO LLP	5/1/2026	\$80.00
POL	HENNING STRATEGIES	6/22/2026	\$80.00
POL	BUTTERS BRAZILIAN, LLP	4/27/2026	\$100.00
POL	BUTTERS BRAZILIAN, LLP	6/22/2026	\$100.00
POL	BRODY HARDOON PERKINS & KESTEN	6/23/2026	\$120.00
POL	HENNING STRATEGIES	4/8/2026	\$140.00
POL	DUGGAN & GIANACOPLOS, LLC	4/27/2026	\$180.00
POL	HENNING STRATEGIES	6/22/2026	\$200.00
POL	BUTTERS BRAZILIAN, LLP	6/23/2026	\$200.00
POL	BUTTERS BRAZILIAN, LLP	6/23/2026	\$200.00
POL	HENNING STRATEGIES	6/22/2026	\$220.00
POL	DUGGAN & GIANACOPLOS, LLC	6/23/2026	\$261.00
POL	PIERCE DAVIS & PERRITANO LLP	5/1/2026	\$280.00
POL	HENNING STRATEGIES	6/22/2026	\$280.00
POL	BUTTERS BRAZILIAN, LLP	6/23/2026	\$550.00
POL	HENNING STRATEGIES	4/8/2026	\$560.00
POL	BUTTERS BRAZILIAN, LLP	6/23/2026	\$664.70
POL	BUTTERS BRAZILIAN, LLP	6/23/2026	\$740.00
POL	BUTTERS BRAZILIAN, LLP	6/22/2026	\$1,190.00
POL	PIERCE DAVIS & PERRITANO LLP	5/1/2026	\$1,245.50
POL	BUTTERS BRAZILIAN, LLP	4/27/2026	\$1,418.00
POL	BUTTERS BRAZILIAN, LLP	6/22/2026	\$1,506.00
POL	BUTTERS BRAZILIAN, LLP	6/22/2026	\$1,561.67
POL	BOYLE SHAUGHNESSY LAW PC	6/22/2026	\$1,680.00
POL	TIMOTHY BURKE	6/23/2026	\$1,800.00
POL	BUTTERS BRAZILIAN, LLP	6/23/2026	\$1,800.00
POL	BUTTERS BRAZILIAN, LLP	6/22/2026	\$1,828.00
POL	PIERCE DAVIS & PERRITANO LLP	5/1/2026	\$2,134.00

Paid on Behalf of	Payee Name	Payment Date	Amount
POL	LAW OFFICE DANIEL J MOYNIHAN PC	6/23/2026	\$2,420.00
POL	BUTTERS BRAZILIAN, LLP	4/27/2026	\$2,652.00
POL	BUTTERS BRAZILIAN, LLP	6/23/2026	\$2,800.00
POL	DUGGAN & GIANACOPLOS, LLC	6/23/2026	\$3,446.35
POL	BUTTERS BRAZILIAN, LLP	6/23/2026	\$4,000.01
POL	BOYLE SHAUGHNESSY LAW PC	6/22/2026	\$5,680.00
POL	BRODY HARDOON PERKINS & KESTEN	6/23/2026	\$6,120.00
POL	LAW OFFICE DANIEL J MOYNIHAN PC	6/23/2026	\$7,020.00
POL	TIMOTHY BURKE	6/23/2026	\$8,526.25
POL	MORGAN BROWN AND JOY LLP	6/23/2026	\$8,920.00
POL	MORGAN BROWN AND JOY LLP	6/23/2026	\$12,156.16
POL	BRODY HARDOON PERKINS & KESTEN	6/23/2026	\$14,500.00
POL	BUTTERS BRAZILIAN, LLP	6/23/2026	\$16,560.00
POL	ROGAL & DONNELLAN	6/22/2026	\$22,804.47
POL	LAW OFFICE DANIEL J MOYNIHAN PC	6/23/2026	\$27,278.20
POL	Emond, Adam J	5/2/2026	\$150,848.85
QCC	Rivas, Eduardo J	6/27/2026	\$15,000.00
RCC	Carvajal, Samantha K	5/2/2026	\$10,000.00
RCC	LEONIDAS, KERVIN	4/18/2026	\$12,000.00
SDC	Doherty, Arline	2/21/2026	\$12,000.00
SDM	Machado, Joseph	6/27/2026	\$3,578.98
SDN	Kelly, Michael	6/27/2026	\$5,000.00
SSA	GAHAGAN, HEATHER	4/18/2026	\$2,187.62
SSA	ROWE, PAUL	4/18/2026	\$2,222.98
STC	MORGAN BROWN AND JOY LLP	4/21/2026	\$30.00
STC	MORGAN BROWN AND JOY LLP	4/21/2026	\$31.50
STC	MORGAN BROWN AND JOY LLP	4/21/2026	\$63.00
STC	MORGAN BROWN AND JOY LLP	4/21/2026	\$220.50
STC	MORGAN BROWN AND JOY LLP	4/21/2026	\$240.00
TRC	Kreidler, Jennifer L	4/4/2026	\$5,000.00
TRC	Herlihy, Tara F	4/4/2026	\$8,666.09
TRC	Wolkowicz, Nicholas	5/2/2026	\$17,288.96
TRC	TAVARES, TRACEY	4/18/2026	\$20,000.00
TRC	CHRISTOPHER C TRUNDY	4/27/2026	\$80,000.00
VET	CRONIN LAW P.C.	6/10/2026	\$40,623.48
WSC	Bercier, Joseph W	4/4/2026	\$6,000.00
WSC	Gleason, Shannon C	6/27/2026	\$41,000.00
CTR	Payroll tax		\$21,878.17
			\$5,121,884.73

* M.G.L. c. 12a § 13

**M.G. L. c. 66, § 10B