



WILLIAM McNAMARA
COMPTROLLER

Commonwealth of Massachusetts

OFFICE OF THE COMPTROLLER

ONE ASHBURTON PLACE, 9TH FLOOR
BOSTON, MASSACHUSETTS 02108
(617) 727-5000
MACOMPTROLLER.ORG



September 29, 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 Accounts Payable Reporting

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 made from the Settlements and Judgments reserve (1599-3384) for the Accounts Payable period of Fiscal Year 2026.

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

Spending in the accounts payable period of Fiscal Year 2026 (July 1, 2026 – August 31, 2026)

A total of \$828,413 was paid from the Settlements and Judgements reserve account during the accounts payable period of Fiscal Year 2026. As you know, the accounts payable period is that limited time after June 30 of each year during which departments process payments that are attributable to the just-ended prior fiscal year.

Settlements and Judgements Report – Fiscal Year 2026 Accounts Payable September 29, 2026

Overview of full Fiscal Year 2026

Below is an updated table, which provides an overview of all Fiscal Year 2026 payments by quarter. The supplemental budget made it possible for our office to pay all approved claims in queue at the time it was passed. It also allowed for transfers to appropriation 0612-0105, established in Section 100A of Chapter 32 of the General Laws, for payments to the families of public safety employees killed in the line of duty.

FY26 – Spending (July 1, 2025 – August 31, 2026)	
Original Appropriation	\$1,000,000
Supplemental Appropriation	\$25,000,000
Balance Forward from FY2025	\$4,977,479
Quarter 1 Spending	(\$4,585,141)
Quarter 2 Spending	(\$10,768,395)
Quarter 3 Spending	(\$3,400,622)
Quarter 4 Spending	(\$5,121,885)
Accounts Payable Spending	(\$828,413)
Total Spending July 1, 2025 – August 31, 2026	\$24,704,756
Transfer to Line of Duty Death Benefit	(\$900,000)
<i>Remaining Balance (Prior Appropriation Continued into FY27)</i>	\$5,373,023

This is the final report on Settlements & Judgements for Fiscal Year 2026. We are now on to Fiscal Year 2027, and in the coming weeks we will finish Quarter One and report to you. Please let me know if I can provide any additional information.

Sincerely,

Signed by:

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William McNamara
Comptroller of the Commonwealth

WMcN/jc

Settlements and Judgements Report – Fiscal Year 2026 Accounts Payable
September 29, 2026

Attachment: FY2026 Settlements and Judgements AP Report

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 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****Accounts Payable BFY2026**

Paid on Behalf of	Payee Name	Payment Date	Amount
AGO	MORGAN BROWN AND JOY LLP	8/14/2026	\$44,310.00
AGO	MORGAN BROWN AND JOY LLP	8/14/2026	\$30,438.00
AGO	Jackson, Dwayne C	7/11/2026	\$12,589.40
BRC	SUSAN LEDOUX	7/14/2026	\$100,000.00
BRC	SUSAN LEDOUX	7/14/2026	\$20,602.61
DMH	McClure, Jean M	8/22/2026	\$1,724.08
DMH	JEAN M MCCLURE	8/13/2026	\$194.08
DOC	HEROLD LAW GROUP PC	7/16/2026	\$28,500.00
DOC	FRANKLIN ABERNATHY	7/10/2026	\$8,500.00
DOC	Schnupp, Joseph E	8/22/2026	\$915.00
DOC	RICHARD C CHAMBERS JR	8/31/2026	\$585.00
DOC	MORGAN BROWN AND JOY LLP	7/21/2026	\$90.00
DOC	Matthews, Michela	7/11/2026	\$0.86
EHS	JACKSON LEWIS PC	7/20/2026	\$3,430.00
EHS	ROBERT N LAUNIE	7/20/2026	\$140.00
ENV	PRINCE, LOBEL & TYE LLP	7/21/2026	\$339.50
ENV	PRINCE, LOBEL & TYE LLP	7/21/2026	\$103.73
IGO	STATUTORY EXEMPTION*	7/21/2026	\$2,901.98
ITD	BRECHER, WYNER, SIMONS, FOX, & BOLAN LLC	7/21/2026	\$7,157.81
ITD	BRECHER, WYNER, SIMONS, FOX, & BOLAN LLC	7/21/2026	\$2,511.10
ITD	BRECHER, WYNER, SIMONS, FOX, & BOLAN LLC	7/21/2026	\$582.74
ITD	BRECHER, WYNER, SIMONS, FOX, & BOLAN LLC	7/21/2026	\$88.80
MBC	MORGAN BROWN AND JOY LLP	7/21/2026	\$3,655.00
MBC	MORGAN BROWN AND JOY LLP	7/21/2026	\$567.00
MWC	Marshall, Patricia A	7/11/2026	\$238,480.95
MWC	MORGAN BROWN AND JOY LLP	7/21/2026	\$913.50
MWC	MORGAN BROWN AND JOY LLP	7/21/2026	\$600.00
MWC	MORGAN BROWN AND JOY LLP	7/21/2026	\$130.00
MWC	MORGAN BROWN AND JOY LLP	7/21/2026	\$126.00
MWC	MORGAN BROWN AND JOY LLP	7/21/2026	\$30.00
OCD	ASHLEY MIRANDA STEVENS	7/9/2026	\$62,927.63
POL	LAW OFFICE OF HECTOR PINEIRO PC	7/21/2026	\$50,000.00
POL	BRODY HARDOON PERKINS & KESTEN	8/14/2026	\$13,040.00
POL	LAW OFFICE DANIEL J MOYNIHAN PC	7/21/2026	\$12,680.00
POL	LAW OFFICE DANIEL J MOYNIHAN PC	7/21/2026	\$9,420.00
POL	LAW OFFICE DANIEL J MOYNIHAN PC	7/21/2026	\$5,062.20
POL	BUTTERS BRAZILIAN, LLP	7/22/2026	\$4,230.00
POL	BRODY HARDOON PERKINS & KESTEN	8/14/2026	\$3,020.00
POL	BRODY HARDOON PERKINS & KESTEN	8/14/2026	\$740.00

POL	BUTTERS BRAZILIAN, LLP	7/22/2026	\$700.00
POL	PIERCE DAVIS & PERRITANO LLP	8/14/2026	\$427.50
POL	PIERCE DAVIS & PERRITANO LLP	8/14/2026	\$320.00
POL	PIERCE DAVIS & PERRITANO LLP	8/14/2026	\$160.00
POL	PIERCE DAVIS & PERRITANO LLP	8/14/2026	\$160.00
POL	BRODY HARDOON PERKINS & KESTEN	8/14/2026	\$160.00
POL	BUTTERS BRAZILIAN, LLP	7/21/2026	\$100.00
POL	BUTTERS BRAZILIAN, LLP	7/21/2026	\$100.00
QCC	Rivas, Eduardo J	7/11/2026	\$15,000.00
SDM	Machado, Joseph	7/11/2026	\$3,578.98
SDS	MUSTAFA SALLH ALZOBIER ESTATE	9/18/2026	\$22,000.00
SDS	JAMIE GOODWIN LAW, INC	7/20/2026	\$8,608.34
SDS	LATONIA PETTIE-SIMPkins	7/20/2026	\$8,195.34
SDS	LATONIA PETTIE-SIMPkins	7/20/2026	\$8,195.33
STC	Fullen, Sheryl A	7/25/2026	\$16,666.50
STC	MORGAN BROWN AND JOY LLP	7/21/2026	\$1,314.50
WSC	Gleason, Shannon C	7/11/2026	\$41,000.00
	Payroll tax		\$30,400.39
Total			\$828,413.85

* M.G.L. c. 12a § 13