



Commonwealth of Massachusetts

OFFICE OF THE COMPTROLLER

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



WILLIAM McNAMARA
COMPTROLLER

February 12, 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 2

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 second 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. The table below shows the five-year history:

Fiscal Year	S&J Expenditure
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
5-Year Average	\$20,306,986.03

Settlements and Judgements Report – Fiscal Year 2026 Quarter 2
 February 12, 2026

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

Fiscal Year 2026 YTD through Q2 (July 1, 2025 - December 31,2025)	
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	(\$5,185,141)
<u>Quarter 2 expenditure</u>	<u>(\$10,768,395)</u>
Total expenditure Fiscal Year 2026 to date	(\$15,953,536)
Remaining appropriated funds as of December 31, 2025	\$0
Expenditure under spend in anticipation as of December 31, 2025	(\$9,976,057)
Spend in anticipation ceiling	\$20,306,986
<u>Total expenditure Fiscal Year 2026 to date</u>	<u>(\$15,953,536)</u>
Remaining capacity to spend	\$4,353,450

Amounts paid under the spend in anticipation authorization will require a supplemental appropriation in the current fiscal year. As shown above, a \$9,976,057 million appropriation would be required to address the current deficit. However, that deficit should be expected to grow as the remaining spend in anticipation capacity is used up. When that occurs, my office will not be able to make any payments without a substantial additional appropriation.

As shown in the five-year table, the total amount of expenditure varies by year. Given the trends so far in Fiscal Year 2026, it appears likely that the total spending for the year could be in the \$27 million - \$30 million range. We began Fiscal Year 2026 with \$5,977,479 in appropriated funds including the prior appropriation continued. I request consideration of supplemental funding of \$25 million to carry us through to the fiscal year end. Any amounts remaining at year end could be continued 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 2 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/cthr>.

Sincerely,

DocuSigned by:

 408AB804EF29450...

William McNamara
 Comptroller of the Commonwealth

WMcN/jc

Cc on the following page

Settlements and Judgements Report – Fiscal Year 2026 Quarter 2
February 12, 2026

Enc. Settlements and Judgments Report —Fiscal Year 2026 Quarter 2

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
Tryntje Bumgardner, Assistant Comptroller for Payroll and Payments, Office of the Comptroller
Amy Nable, General Counsel / Assistant Comptroller, Office of the Comptroller
Jessica Cogswell, Statewide Payments and Tax Reporting Officer, Office of the Comptroller

**Settlement and Judgment Payments
Appropriation 1599-3384**

Second Quarter BFY2026

Paid on Behalf of	Payee Name	Payment Date	Amount
AGO	MORGAN BROWN AND JOY LLP	12/17/2025	\$83,672.50
AGO	MORGAN BROWN AND JOY LLP	12/17/2025	\$63,467.50
AGO	MORGAN BROWN AND JOY LLP	12/17/2025	\$35,215.00
AGO	MORGAN BROWN AND JOY LLP	12/15/2025	\$13,055.50
AGO	MORGAN BROWN AND JOY LLP	12/17/2025	\$10,395.00
AGO	MORGAN BROWN AND JOY LLP	12/17/2025	\$4,920.00
AGO	Zafar, Sabrina	11/29/2025	\$2,975.65
AGO	Foley, Cheryl	12/27/2025	\$2,726.77
AGO	MORGAN BROWN AND JOY LLP	12/17/2025	\$1,020.00
AGO	MORGAN BROWN AND JOY LLP	12/19/2025	\$90.00
AGO	MORGAN BROWN AND JOY LLP	12/17/2025	\$60.00
AGO	MORGAN BROWN AND JOY LLP	12/19/2025	\$30.00
BCC	Borelli, Cara E	10/18/2025	\$38,935.00
BRC	Christopher, Marcus D	11/29/2025	\$2,500.00
CNB	Sinclair, Cedric A	10/18/2025	\$262,000.00
CNB	O'Brien, Shannon P	11/1/2025	\$164,809.92
CNB	ZALKIND DUNCAN & BERNSTEIN LLP	10/28/2025	\$42,591.00
CNB	Lopez, Mara R	10/18/2025	\$34,844.20
CNB	Commonwealth of MA Unemployment Trust Fund	11/13/2025	\$31,530.00
CPF	Slater, Shane P	10/18/2025	\$61,749.94
CPF	KENNEY & SAMS PC	10/27/2025	\$18,636.00
DCP	CONSTELLATION NEWENERGY INC	10/1/2025	\$264,391.36
DCR	Tucker, John R	12/13/2025	\$1,718.55
DMR	O'Maley, Jane E	11/1/2025	\$37,221.33
DMR	SCUTERI LAW GROUP PC	11/10/2025	\$20,741.07
DMR	Naylor, Louis B	12/13/2025	\$12,500.00
DMR	O'Maley, Jane E	11/1/2025	\$2,863.20
DOC	STATUTORY EXEMPTION**	12/16/2025	\$5,750,000.00
DOC	STATUTORY EXEMPTION**	12/19/2025	\$1,000,000.00
DOC	Sanchez Rivera, Gerardo J	12/13/2025	\$279,373.35
DOC	LOUISON COSTELLO CONDON & PFAFF LLP	12/23/2025	\$120,626.65
DOC	Cumberbatch, Josephina	10/18/2025	\$1,705.49
DOC	Leeber, Michael E	11/1/2025	\$318.80
DOC	MORGAN BROWN AND JOY LLP	10/15/2025	\$150.00
DOC	MORGAN BROWN AND JOY LLP	11/20/2025	\$90.00
DOC	MORGAN BROWN AND JOY LLP	12/2/2025	\$60.00
DOC	Leeber, Michael E	11/1/2025	\$24.52
DOR	Mancini, Linda E	11/1/2025	\$113,000.00
DOS	Suon, Christopher	12/13/2025	\$5,000.00
DOS	Morrissey, Robert M	12/13/2025	\$5,000.00
DSS	Eccleston, Kathleen A	10/18/2025	\$17,500.00
DSS	Baczewski, Phillip	11/1/2025	\$4,642.86
DSS	McGill, Timothy	10/18/2025	\$1,914.44
DSS	Baczewski, Phillip	11/1/2025	\$357.14
DTA	FOGELMAN LAW LLC	10/27/2025	\$20,000.00
EHS	HUSCH BLACKWELL LLP	12/17/2025	\$11,427.00
EHS	HUSCH BLACKWELL LLP	12/17/2025	\$352.06

ENV	PRINCE, LOBEL & TYE LLP	10/3/2025	\$6,532.00
ENV	PRINCE, LOBEL & TYE LLP	12/19/2025	\$1,012.00
ENV	PRINCE, LOBEL & TYE LLP	10/3/2025	\$414.00
ENV	PRINCE, LOBEL & TYE LLP	10/7/2025	\$372.85
ENV	PRINCE, LOBEL & TYE LLP	10/3/2025	\$92.00
FRC	Lyons, Nancy	10/4/2025	\$750.00
FRC	Banadyga, Helen	10/4/2025	\$750.00
GOV	MANATT, PHELPS & PHILLIPS, LLP	11/26/2025	\$137,078.20
GOV	MANATT, PHELPS & PHILLIPS, LLP	10/28/2025	\$121,302.30
GOV	MANATT, PHELPS & PHILLIPS, LLP	10/1/2025	\$87,037.10
GOV	MANATT, PHELPS & PHILLIPS, LLP	10/28/2025	\$32,788.50
GOV	MANATT, PHELPS & PHILLIPS, LLP	11/26/2025	\$9,819.00
GOV	MANATT, PHELPS & PHILLIPS, LLP	12/2/2025	\$5,158.90
HCC	Leigh, Warren W	11/15/2025	\$200,000.00
HCC	Anwar, Mahrukh	10/18/2025	\$55,000.00
HRD	TODD SELIGMAN	11/12/2025	\$35,000.00
IGO	STATUTORY EXEMPTION*	12/19/2025	\$25,398.64
IGO	STATUTORY EXEMPTION*	11/26/2025	\$14,668.90
IGO	STATUTORY EXEMPTION*	11/13/2025	\$9,707.40
IGO	STATUTORY EXEMPTION*	10/15/2025	\$5,623.70
IGO	STATUTORY EXEMPTION*	11/20/2025	\$422.24
ITD	BRECHER, WYNER, SIMONS, FOX, & BOLAN LLC	10/2/2025	\$6,839.70
ITD	BRECHER, WYNER, SIMONS, FOX, & BOLAN LLC	10/27/2025	\$5,290.03
ITD	BRECHER, WYNER, SIMONS, FOX, & BOLAN LLC	10/27/2025	\$4,353.57
ITD	BRECHER, WYNER, SIMONS, FOX, & BOLAN LLC	10/2/2025	\$4,066.36
ITD	BRECHER, WYNER, SIMONS, FOX, & BOLAN LLC	10/2/2025	\$473.66
ITD	BRECHER, WYNER, SIMONS, FOX, & BOLAN LLC	10/27/2025	\$126.47
ITD	BRECHER, WYNER, SIMONS, FOX, & BOLAN LLC	10/2/2025	\$52.51
MAS	Callaghan, Doreen A	10/18/2025	\$97,000.00
MAS	Najarian, Kristy M	10/18/2025	\$40,000.00
MBC	Graham, Ellen	10/18/2025	\$20,000.00
MCA	Hamm, Katlyn D	11/29/2025	\$29,993.34
MCA	ODU LAW FIRM LLC	12/8/2025	\$20,006.66
OCD	ASHLEY MIRANDA STEVENS	12/24/2025	\$62,927.63
OCD	COMMUNITY LEGAL AID, INC.	11/13/2025	\$37,072.37
OTO	THE COMMERCE INSURANCE COMPANY	12/1/2025	\$7,000.00
POL	BRODY HARDOON PERKINS & KESTEN	12/15/2025	\$81,751.00
POL	Alves, Christopher E	11/1/2025	\$76,041.72
POL	LAW OFFICE OF JOSEPH C BORSELLINO LLC	10/9/2025	\$40,000.00
POL	RAFANELLI & KITTREDGE PC	11/26/2025	\$31,760.00
POL	LAW OFFICE DANIEL J MOYNIHAN PC	10/15/2025	\$28,020.00
POL	BRODY HARDOON PERKINS & KESTEN	12/8/2025	\$21,117.35
POL	LAW OFFICE DANIEL J MOYNIHAN PC	12/17/2025	\$17,484.00
POL	LAW OFFICE DANIEL J MOYNIHAN PC	12/17/2025	\$16,186.50
POL	Missett, Brittany S	10/18/2025	\$15,613.80
POL	LAW OFFICE DANIEL J MOYNIHAN PC	12/15/2025	\$13,477.00
POL	LAW OFFICE DANIEL J MOYNIHAN PC	10/15/2025	\$12,040.00
POL	LAW OFFICE DANIEL J MOYNIHAN PC	11/20/2025	\$8,820.00
POL	Alves, Christopher E	11/1/2025	\$7,646.49
POL	BUTTERS BRAZILIAN, LLP	10/15/2025	\$7,116.66
POL	BOYLE SHAUGHNESSY LAW PC	10/14/2025	\$6,964.80

POL	ROGAL & DONNELLAN	11/26/2025	\$6,321.04
POL	RAFANELLI & KITTREDGE PC	11/26/2025	\$6,230.00
POL	BUTTERS BRAZILIAN, LLP	10/15/2025	\$6,216.68
POL	RAFANELLI & KITTREDGE PC	10/15/2025	\$6,140.00
POL	LAW OFFICE DANIEL J MOYNIHAN PC	10/15/2025	\$4,940.00
POL	BOYLE SHAUGHNESSY LAW PC	12/17/2025	\$4,800.00
POL	LAW OFFICE DANIEL J MOYNIHAN PC	10/15/2025	\$4,600.00
POL	HENNING STRATEGIES	11/26/2025	\$4,490.00
POL	ROGAL & DONNELLAN	11/13/2025	\$4,480.00
POL	BOYLE SHAUGHNESSY LAW PC	12/12/2025	\$4,000.00
POL	ROGAL & DONNELLAN	11/13/2025	\$3,320.00
POL	HENNING STRATEGIES	11/26/2025	\$3,320.00
POL	BOYLE SHAUGHNESSY LAW PC	10/14/2025	\$3,200.00
POL	RAFANELLI & KITTREDGE PC	10/15/2025	\$3,200.00
POL	MORGAN BROWN AND JOY LLP	11/4/2025	\$2,886.00
POL	BOYLE SHAUGHNESSY LAW PC	12/16/2025	\$2,780.00
POL	BUTTERS BRAZILIAN, LLP	10/15/2025	\$2,544.00
POL	BUTTERS BRAZILIAN, LLP	10/15/2025	\$2,126.67
POL	BRODY HARDOON PERKINS & KESTEN	12/19/2025	\$1,820.00
POL	ROGAL & DONNELLAN	11/13/2025	\$1,818.40
POL	HENNING STRATEGIES	11/26/2025	\$1,646.00
POL	BUTTERS BRAZILIAN, LLP	10/15/2025	\$1,583.33
POL	LAW OFFICE DANIEL J MOYNIHAN PC	12/17/2025	\$1,520.00
POL	HENNING STRATEGIES	12/31/2025	\$1,500.00
POL	RAFANELLI & KITTREDGE PC	10/15/2025	\$1,480.00
POL	BOYLE SHAUGHNESSY LAW PC	11/25/2025	\$1,440.00
POL	BRODY HARDOON PERKINS & KESTEN	12/17/2025	\$1,440.00
POL	MORGAN BROWN AND JOY LLP	10/15/2025	\$1,326.00
POL	HENNING STRATEGIES	12/2/2025	\$1,304.85
POL	HENNING STRATEGIES	11/26/2025	\$1,260.00
POL	BOYLE SHAUGHNESSY LAW PC	12/17/2025	\$1,260.00
POL	ROGAL & DONNELLAN	11/26/2025	\$1,192.54
POL	BRODY HARDOON PERKINS & KESTEN	11/13/2025	\$1,040.00
POL	BUTTERS BRAZILIAN, LLP	10/15/2025	\$966.67
POL	BRODY HARDOON PERKINS & KESTEN	12/15/2025	\$920.00
POL	HENNING STRATEGIES	11/26/2025	\$890.00
POL	ROGAL & DONNELLAN	11/13/2025	\$680.00
POL	ROGAL & DONNELLAN	11/13/2025	\$640.00
POL	HENNING STRATEGIES	11/26/2025	\$420.00
POL	HENNING STRATEGIES	12/2/2025	\$340.00
POL	HENNING STRATEGIES	11/26/2025	\$300.00
POL	HENNING STRATEGIES	11/26/2025	\$260.00
POL	BOYLE SHAUGHNESSY LAW PC	11/25/2025	\$220.00
POL	HENNING STRATEGIES	11/26/2025	\$160.00
POL	BOYLE SHAUGHNESSY LAW PC	12/8/2025	\$100.00
POL	ROGAL & DONNELLAN	11/26/2025	\$80.00
POL	ROGAL & DONNELLAN	11/26/2025	\$80.00
POL	BRODY HARDOON PERKINS & KESTEN	11/13/2025	\$60.00
POL	ROGAL & DONNELLAN	11/13/2025	\$40.00
SDE	COREY COONRADT	12/16/2025	\$28,000.00
SDE	SHIMER & DAUKSEWICZ LLC	12/16/2025	\$12,000.00

SDH	SNEIRSON LAW FIRM, INC.	10/22/2025	\$117,000.00
SDM	LaVerde, Richard C	11/29/2025	\$9,075.23
SDM	Looney, Richard	11/29/2025	\$7,806.08
SDM	Burns, Jesse	11/29/2025	\$7,804.60
SDM	Thompson, Daniel	11/29/2025	\$7,721.43
SDM	Kem, Chhaya	11/29/2025	\$7,716.29
SDM	Benjamin, John	11/29/2025	\$7,510.55
SDM	Corbett, Scott	11/29/2025	\$6,937.15
SDM	Costello, Eric	11/29/2025	\$6,546.53
SDM	Bowe, Sean	11/29/2025	\$6,132.24
SDM	Cribbins, James	11/29/2025	\$5,994.86
SDM	Efstathiou, John	11/29/2025	\$5,838.84
SDM	Mahoney, Mark	11/29/2025	\$5,614.93
SDM	Anderson, Mark	11/29/2025	\$5,602.87
SDM	Gladding, David	11/29/2025	\$5,566.68
SDM	Sullivan, Donnalyn	11/29/2025	\$5,230.95
SDM	Ferguson, Matthew	11/29/2025	\$5,155.63
SDM	Murphy, Marc	11/29/2025	\$4,825.61
SDM	Davis, Richard	11/29/2025	\$4,683.06
SDM	Wilson, Douglas S	11/29/2025	\$3,887.84
SDM	Diamantopoulos, Christopher D	11/29/2025	\$3,452.36
SDM	Kowalski, Stephen	11/29/2025	\$1,370.39
SDM	Morales, Judyshan	11/29/2025	\$831.31
SDM	Conlon, Eric	11/29/2025	\$231.33
SDM	Borelli, Cesarino	11/29/2025	\$191.22
SDM	Lundbohm, Kevin	11/29/2025	\$165.93
SDM	Rosati, David	11/29/2025	\$58.67
SDM	Sargianidis, Dimitrios	11/29/2025	\$57.57
SDM	Dionne, James	11/29/2025	\$28.77
SDM	Simpson, Matthew	11/29/2025	\$23.90
SDM	Kangar, Ojuku	11/29/2025	\$21.95
SDM	Mello, Philip	11/29/2025	\$21.95
SDM	Brown, Jonah	11/29/2025	\$21.20
SDS	EDEN C JACQUES	11/25/2025	\$40,000.00
SDS	DONALD CASSIDY	12/15/2025	\$25,000.00
SSA	LAWSON & WEITZEN LLP	12/15/2025	\$20,000.00
SSA	LAWSON & WEITZEN LLP	12/15/2025	\$3,500.00
TRC	Kalil, James	12/13/2025	\$30,000.00
WEL	McGahan, Sarah E	10/18/2025	\$55,000.00
WEL	Cole, Lystra A	10/18/2025	\$45,000.00
WEL	MARY CASEY INC	10/27/2025	\$5,000.00
WSC	Hixon, Jennifer	11/1/2025	\$88,617.83
CTR	Payroll Tax		\$55,396.14
Total			\$10,768,395.22

* M.G.L. c. 12a § 13

**M.G.L. c. 6 § 167 et seq;

M.G.L. c. 4 § 7(26)(a),(c)