



Findings Memorandum — Contribution Analysis

Re: Party A v. Party B — Partition of Jointly Titled Residential Property

Prepared for: Retaining Counsel | Basis: Documents produced in discovery | Analysis period: Acquisition through cutoff date

1. Purpose and Scope

Counsel engaged LitigAidPro to quantify each co-owner's lifetime financial contributions to the subject property and to express the results as contribution ratios suitable for mediation and, if necessary, trial. This memorandum summarizes methodology and principal findings. All figures trace to source documents identified in the accompanying master ledger; each ledger line is tied to a specific bank statement, settlement statement, or invoice by Bates number.

2. Methodology

We compiled a transaction-level master ledger of every property-related payment from acquisition through the analysis date, categorized by payor, date, and purpose. Payments were traced to the originating account and attributed to the party who funded that account; transfers between the parties were netted to avoid double counting. Categorization is deliberate rather than cosmetic: net capital, mortgage principal, interest, taxes, and improvements are credited differently under different equity frameworks, so a ledger that collapses them cannot answer the questions the court will ask.

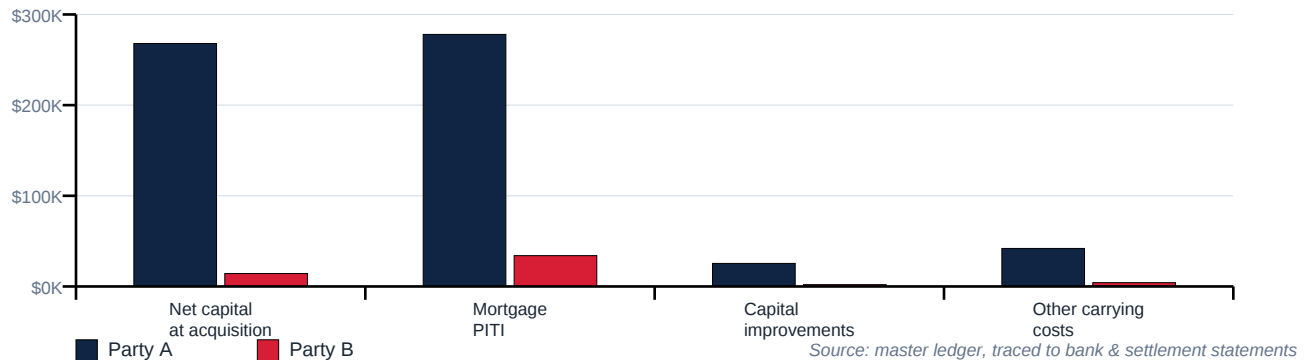
3. Summary of Lifetime Contributions

Category	Party A	Party B	Total
Net capital at acquisition	\$268,000	\$14,253	\$282,253
Mortgage PITI	\$278,007	\$34,000	\$312,007
Capital improvements	\$25,422	\$2,000	\$27,422
Other carrying costs	\$41,928	\$4,203	\$46,131
Lifetime contributions	\$667,357	\$54,456	\$721,813
Share of total	92.46%	7.54%	100.00%

Gross equity available for distribution: \$564,000. Party A's contributions (\$667,357) exceed the entire distributable equity. Under a contribution-first waterfall, that arithmetic leaves Party B with no distribution — which is why the choice of framework, not the size of any disputed receipt, decides this case.

**EXHIBIT 1 — CONTRIBUTIONS BY CATEGORY**

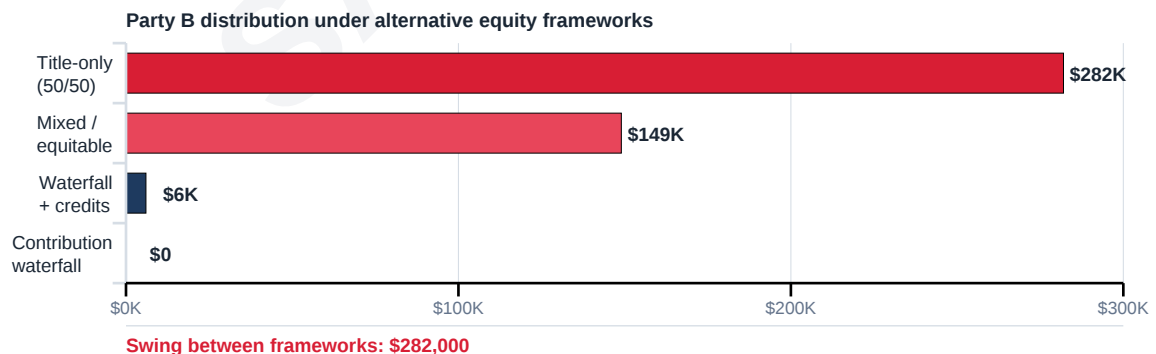
Every category is funded overwhelmingly by Party A. The disparity is not driven by any single line item, which forecloses the argument that one unusual payment skews the ratio.

**4. Principal Findings**

- **Contribution ratio.** Party A funded 92.46% of lifetime contributions; Party B funded 7.54% — a ratio of approximately 12.3 : 1.
- **Post-separation period.** From the agreed cutoff date forward, Party A funded 100% of mortgage PITI and all carrying costs, totaling \$168,425 over the period.
- **Documentation coverage.** 96% of ledger dollars trace to bank-statement or settlement-statement evidence; the remaining 4% rely on invoices or cancelled checks and are separately flagged.

EXHIBIT 2 — SENSITIVITY TO THE EQUITY FRAMEWORK

Which framework the court adopts matters more than any disputed line item. Counsel argues the framework; this exhibit quantifies what each one costs.

**5. Limitations**

This analysis is limited to financial and factual matters. We express no legal conclusions, including as to which equity framework applies; those determinations rest with counsel and the court. Figures are subject to revision if additional documents are produced.

About this sample. An anonymized, illustrative composite showing the structure and rigor of a LitigAidPro findings memo. Names, dates, and amounts do not correspond to any actual matter. Actual engagements include the full master ledger, exhibit-ready charts, and a methodology appendix. To discuss a matter, use the contact form at litigaidpro.com.