

OHIO COURT OF APPEALS, FIRST APPELLATE DISTRICT, HAMILTON
COUNTY

Vandemark v. Reder

2026-Ohio-50 · No. C-250029 · Decided January 9, 2026

SUMMARY

The Ohio First District Court of Appeals considered whether plaintiffs could hold individual defendants liable for a \$5,000 retainer paid under an engagement agreement with a corporation. The court affirmed dismissal of the breach-of-contract claim, concluding that the corporation—not the individual defendants—was the contracting party and that the complaint did not support piercing the corporate veil. It reversed dismissal of the unjust-enrichment, fraud, and civil-theft claims and remanded for further proceedings.

CASE DETAILS

COURT	Ohio Court of Appeals, First Appellate District, Hamilton County
WRITING FOR THE COURT	Crouse, J.; Zayas, P.J.; Moore, J.
JURISDICTION	Ohio First District Court of Appeals
DECIDED	January 9, 2026
DOCKET	C-250029
DISPOSITION	reversed_and_remanded
PROCEDURAL POSTURE	Plaintiffs appealed the Hamilton County Municipal Court's Civ.R. 12(B)(6) dismissal of their claims against Mark Reder and Mark Picard for breach of contract, unjust enrichment, fraud, and civil theft. The appellate court affirmed dismissal of the breach-of-contract claim, reversed dismissal of the other three claims, and remanded.
STANDARD OF REVIEW	De novo review of a Civ.R. 12(B)(6) dismissal; the court considers the sufficiency of the complaint and materials incorporated into it, accepts well-pleaded allegations as true, and determines whether any set of facts consistent with the complaint would permit recovery.
PRECEDENTIAL VALUE	Published Ohio Court of Appeals opinion; precedential within the applicable Ohio appellate framework.
PARTIES	Greg Vandemark, Patrick Hanley v. Mark Reder, Mark Picard

TOPICS

motions to dismiss

contract interpretation

breach of contract

fraud

unjust enrichment

PRACTICE AREAS

Contracts

Business organizations

Torts

Civil procedure

Appellate procedure

QUESTIONS PRESENTED

1. Whether the complaint stated a breach-of-contract claim against Reder and Picard individually when the engagement letter unambiguously identified Sheldon Reder CPAs, Inc. as the contracting party.
2. Whether the complaint alleged a basis to pierce the corporate veil and hold Reder or Picard individually liable for the corporation's contractual debts.
3. Whether the complaint adequately pleaded promissory fraud or fraudulent inducement based on alleged representations that the defendants intended to perform services and use the retainer for that purpose.
4. Whether the existence of the contract barred the fraud claim because the alleged duties were contractual rather than independent.
5. Whether the complaint adequately stated a civil-theft claim under R.C. 2307.60 and R.C. 2913.02.
6. Whether the existence of an express contract barred the unjust-enrichment claim despite allegations of fraud, illegality, or bad faith.

HOLDINGS

1. The engagement letter unambiguously indicated an intent to bind Sheldon Reder CPAs, Inc., not Reder and Picard individually; therefore, Reder and Picard were not parties to the contract and could not be held individually liable for its breach on that basis.
2. The complaint did not state a breach-of-contract claim against Reder or Picard as owners, officers, directors, or agents of the corporation because it did not allege facts showing that the defendants exercised control over the corporation so completely that it had no separate mind, will, or existence.
3. The complaint adequately stated a claim for promissory fraud or fraudulent inducement because it alleged that Reder and Picard represented that they intended to perform and use the retainer for accounting services while knowing or intending that the services would not be provided.
4. The complaint adequately stated a civil-theft claim under R.C. 2307.60(A)(1) and R.C. 2913.02(A) by alleging that defendants knowingly obtained or exerted control over plaintiffs' \$5,000 through deception with the purpose of depriving plaintiffs of it.
5. The complaint adequately stated an unjust-enrichment claim against Reder and Picard despite the existence of a contract between plaintiffs and the corporation because it alleged that defendants received and retained the retainer through fraud, illegality, or bad faith.

KEY QUOTATIONS

“we hold that the letter here unambiguously indicated the parties’ intent to bind SRC, not Appellees individually, to perform under the contract.” (¶ 24)

“We therefore hold that the existence of the contract did not preclude Appellants’ claim against Appellees for promissory fraud.” (¶ 46)

“We therefore hold that Appellants’ complaint adequately alleged that Appellees committed theft in violation of R.C. 2913.02(A), and that Appellants were injured by that criminal act.” (¶ 55)

“Accordingly, we hold that the trial court erred in dismissing Appellants’ unjust-enrichment claim.” (¶ 62)

“Judgment affirmed in part, reversed in part, and cause remanded.” (¶ 64)

FACTUAL BACKGROUND

Plaintiffs alleged that Mark Reder, Mark Picard, and Sheldon Reder CPAs, Inc. entered into an engagement agreement for professional accounting and tax services. Plaintiffs paid a \$5,000 retainer, but neither the corporation nor the individual defendants performed services, provided an accounting, or returned the money. The engagement letter identified Sheldon Reder CPAs as the contracting party and contained a signature block naming Reder and Picard as CPAs above the corporate name.

PROCEDURAL HISTORY

Vandemark and Hanley sued Reder, Picard, and Sheldon Reder CPAs, Inc., alleging that they paid a \$5,000 retainer for accounting services that were never provided and were not refunded. Picard and Reder moved to dismiss under Civ.R. 12(B)(6); the trial court granted both motions. Plaintiffs voluntarily dismissed their claims against Sheldon Reder CPAs, Inc. and timely appealed.

DISPOSITION

reversed_and_remanded

REMAND INSTRUCTIONS

The cause was remanded for further proceedings consistent with the law and the opinion on the surviving fraud, civil-theft, and unjust-enrichment claims.

CASES CITED

- State ex rel. Ames v. Baker, Dublikar, Beck, Wiley & Mathews, 2022-Ohio-3990, ¶ 16
- State ex rel. Hanson v. Guernsey Cty. Bd. of Commrs., 1992-Ohio-73, ¶ 9
- Maternal Grandmother v. Hamilton Cty. Dept. of Job & Family Servs., 2021-Ohio-4096, ¶ 10
- Wells Fargo Bank, N.A. v. Horn, 2015-Ohio-1484, ¶ 13
- York v. Ohio State Hwy. Patrol, 60 Ohio St.3d 143, 145 (1991)
- Volbers-Klarich v. Middletown Mgmt., Inc., 2010-Ohio-2057, ¶¶ 27, 30
- Plush v. City of Cincinnati, 2020-Ohio-6713, ¶ 12 (1st Dist.)
- State ex rel. Peoples v. Schneider, 2020-Ohio-1071, ¶¶ 6, 9
- Dombroski v. WellPoint, Inc., 2008-Ohio-4827, ¶ 16

- Westfield Ins. Co. v. Galatis, 2003-Ohio-5849, ¶ 11
- Neuro-Communication Servs., Inc. v. Cincinnati Ins. Co., 2022-Ohio-4379, ¶ 13
- Alexander v. Buckeye Pipe Line Co., 53 Ohio St.2d 241, 246 (1978)
- Tera, L.L.C. v. Rice Drilling D, L.L.C., 2024-Ohio-1945, ¶ 12
- Big H, Inc. v. Watson, 2006-Ohio-4031, ¶¶ 7-10 (1st Dist.)
- Aungst v. Creque, 72 Ohio St. 551, 553-554 (1905)
- Vulcan Corp. v. Freeland, 2006-Ohio-4033, ¶¶ 10, 12-15, 23 (1st Dist.)
- Spicer v. James, 21 Ohio App.3d 222, 223 (2d Dist. 1985)
- Belvedere Condominium Unit Owners' Assn. v. R.E. Roark Cos., Inc., 1993-Ohio-119, paragraph three of the syllabus
- Mitseff v. Wheeler, 38 Ohio St.3d 112 (1988), syllabus
- Fannie Mae v. Hirschhaut, 2019-Ohio-3636, ¶ 30 (1st Dist.)
- Lucarell v. Nationwide Mut. Ins. Co., 2018-Ohio-15, ¶¶ 61, 63
- Meehan v. Mardis, 2019-Ohio-4075, ¶ 20 (1st Dist.)
- Link v. Leadworks Corp., 79 Ohio App.3d 735, 742 (8th Dist. 1992)
- Ltd. Invest. Group Corp. v. Huntington Natl. Bank, 2022-Ohio-3657, ¶ 76 (10th Dist.)
- Kingston of Miamisburg v. Maute, 2018-Ohio-2855, ¶ 19 (2d Dist.)
- Isaac v. Alabanza Corp., 2007-Ohio-1396, ¶ 20 (7th Dist.)
- Info Leasing Corp. v. Chambers, 2003-Ohio-2670, ¶ 84 (1st Dist.)
- Evans Landscaping, Inc. v. Stenger, 2011-Ohio-6033, ¶ 16 (1st Dist.)
- STE Invests., L.L.C. v. Macprep, Ltd., 2022-Ohio-2614, ¶ 42 (6th Dist.)
- Kott v. Gleneagles Professional Builders & Remodelers, Inc., 2012-Ohio-287, ¶ 15 (6th Dist.)
- Wildcat Drilling, L.L.C. v. Discovery Oil & Gas, L.L.C., 2018-Ohio-4015, ¶ 43 (7th Dist.), rev'd on other grounds, 2020-Ohio-6821
- Helton v. Fifth Third Bank, 2022-Ohio-1023, ¶ 25 (1st Dist.)
- Queen City Cleaning, LLC v. I74 Wired, LLC, 2024-Ohio-1761, ¶ 36 (1st Dist.)
- Gilman v. Physna, L.L.C., 2021-Ohio-3575, ¶¶ 28-29 (1st Dist.)
- Deffren v. Johnson, 2021-Ohio-817, ¶¶ 10-11 (1st Dist.)
- Hummel v. Hummel, 133 Ohio St. 520, 528 (1938)
- Cristino v. Admr., 2012-Ohio-4420, ¶ 24 (10th Dist.)
- Aultman Hosp. Assn. v. Community Mut. Ins. Co., 46 Ohio St.3d 51, 55 (1989)