LOUISIANA COURT OF APPEAL, SECOND CIRCUIT

Doneyl Taylor v. Eric Clark

No. 56,784-CA (La. Ct. App. June 24, 2026) · No. 56,784-CA · Decided June 24, 2026

SUMMARY

The Louisiana Second Circuit affirmed a judgment awarding Doneyl Taylor $20,274.48, representing one-half of Raising Up Family Services LLC’s profits during the first year of operation under an oral profit-sharing agreement with Eric Clark. The court held that Clark’s statements in the pretrial order constituted judicial confessions establishing the existence and one-year term of the agreement, and that the trial court did not manifestly err in relying on a forensic accountant’s profit calculation or abuse its discretion in granting a new trial. Judge Stone dissented, arguing that Taylor failed to prove the specific period necessary to quantify the claimed special damages.

CASE DETAILS

COURT	Louisiana Court of Appeal, Second Circuit
WRITING FOR THE COURT	Ellender, J.; Stone, J.; Robinson, J.
JURISDICTION	Louisiana Court of Appeal, Second Circuit
DECIDED	June 24, 2026
DOCKET	56,784-CA
DISPOSITION	affirmed
PROCEDURAL POSTURE	Defendant appealed a judgment awarding plaintiff $20,274.48, representing one-half of the profits from the first year of operation of Raising Up Family Services LLC, under an oral one-year profit-sharing agreement.
STANDARD OF REVIEW	Factual findings concerning the existence and term of the agreement and the amount of profits are reviewed for manifest error; the ruling on a motion for new trial is reviewed for abuse of discretion. Legal errors are reviewed de novo.
PRECEDENTIAL VALUE	Published and precedential
PARTIES	Eric Clark v. Doneyl Taylor

TOPICS

partnership law · breach of contract · damages · motion for new trial · appellate procedure

PRACTICE AREAS

contracts · partnership law · commercial litigation · civil procedure · appellate procedure · remedies

QUESTIONS PRESENTED

1. Whether the evidence established the existence and one-year term of an oral agreement to share RUFS profits.
2. Whether an agreement to share profits only could be enforced even though it did not establish an agreement to share losses.
3. Whether the district court's calculation of RUFS's first-year profits was manifestly erroneous.
4. Whether the district court abused its discretion by granting Taylor a new trial and accepting a supplemental forensic accounting.

HOLDINGS

1. The record and Clark's judicial confessions established an agreement under which the parties funded RUFS and shared its profits for one year; the district court's finding concerning the starting period was not manifestly erroneous.
2. An agreement may be enforced when it establishes participation in profits only; the absence of an express agreement to share losses does not prevent enforcement of the parties' agreed profit-sharing arrangement.
3. The district court did not commit manifest error by accepting the forensic accountant's calculation of RUFS's first-year net income and awarding Taylor one-half, or $20,274.48.
4. The district court acted within its discretion in granting a new trial because the signed involuntary-dismissal judgment materially conflicted with the court's clarified oral ruling recognizing a one-year claim, and the supplemental accounting was necessary to adjudicate that claim.

KEY QUOTATIONS

> *"This evidence coalesced around a reasonable finding."* (7)

> *"The fact that it may not have been a conventional partnership is no obstacle to enforcing the agreement."* (8)

> *"A new trial is usually appropriate when the court's judgment differs in substance from the court's oral reasons for judgment, and the litigant seeks to modify the judgment to conform to the reasons."* (11)

> *"With the finding that Taylor was entitled to one-half of the profits for the first year of operation, the court was entitled to accept the new report."* (12)

FACTUAL BACKGROUND

Clark and Taylor entered an oral agreement concerning the formation and operation of Raising Up Family Services LLC, a business providing mental-health and counseling services to Louisiana Medicaid recipients. Each was to provide $10,000 in startup capital, and the parties were to share profits equally for one year; Taylor's initial contribution was later repaid. A forensic accountant reviewed RUFS's records and calculated net income of $40,548.97 for the first twelve months, resulting in a one-half share of $20,274.48 for Taylor.

PROCEDURAL HISTORY

Taylor filed a petition for an accounting and declaratory judgment in April 2016. In 2020, the parties entered a consent judgment declaring them fifty-fifty owners or partners of RUFS while reserving the length of the relationship for litigation. After the first trial, the district court initially signed an unequivocal involuntary-dismissal judgment, although its oral reasons recognized a possible one-year agreement. The court granted Taylor a new trial, and after a second trial awarded Taylor $20,274.48 based on a forensic accountant's calculation of first-year net profits. Clark appealed; the Second Circuit treated the appeal as devolutive because no suspensive-appeal bond was filed and affirmed.

DISPOSITION

affirmed

CASES CITED

- Harter v. Harter, 48,426 (La. App. 2 Cir. 10/2/13), 127 So. 3d 5, 181 Oil & Gas Rep. 925, writ denied, 13-2900 (La. 2/21/14), 134 So. 3d 584
- Taylor v. Clark, 56,569 (La. App. 2 Cir. 6/25/25) (unpublished writ order)
- Politz v. Politz, 49,242 (La. App. 2 Cir. 9/10/14), 149 So. 3d 805
- Lasha v. Olin Corp., 625 So. 2d 1002 (La. 1993)
- 1026 Conti Holding LLC v. 1025 Bienville LLC, 22-01288 (La. 3/17/23), 359 So. 3d 930
- Sherman v. Anderson-Scott, 56,429 (La. App. 2 Cir. 8/27/25), 419 So. 3d 881, writ denied, 25-01240 (La. 12/9/25), 422 So. 3d 297
- Barber Bros. Contracting Co. v. Capitol City Prod. Co., 23-00788 (La. 6/28/24), 388 So. 3d 331
- Darden v. Cox, 240 La. 310, 123 So. 2d 68 (1960)
- Lang v. Sproull, 45,208 (La. App. 2 Cir. 4/28/10), 36 So. 3d 407
- Sas Jaworsky v. LeBlanc, 239 So. 2d 176 (La. App. 3 Cir.), writ denied, 256 La. 911, 240 So. 2d 373
- Walker v. Delahoussaye, 116 So. 2d 884 (La. App. 3 Cir. 1959)
- Milstead v. Diamond M Offshore Inc., 95-2446 (La. 7/2/96), 676 So. 2d 89
- Mart v. Hill, 505 So. 2d 1120 (La. 1987)
- Hollenshead Oil & Gas LLC v. Gemini Expls. Inc., 45,389 (La. App. 2 Cir. 7/21/10), 44 So. 3d 809, writ denied, 10-2046 (La. 11/12/10), 49 So. 3d 892
- Savant Ins. Servs. Inc. v. Central Oil & Supp. Corp., 36,095 (La. App. 2 Cir. 6/12/02), 821 So. 3d 623, writ denied, 02-1905 (La. 10/25/02), 827 So. 2d 1155
- Staten v. Glenwood Reg’l Med. Ctr., 53,220 (La. App. 2 Cir. 1/29/20), 290 So. 3d 280, writ denied, 20-00591 (La. 9/23/20), 301 So. 3d 1184
- Succession of Wood, 55,360 (La. App. 2 Cir. 11/15/23), 375 So. 3d 600, writ denied, 24-00168 (La. 4/3/24), 382 So. 3d 108

- Rivet v. State, 01-0961 (La. 11/28/01), 800 So. 2d 777
- Martin v. Heritage Manor South, 00-1023 (La. 4/3/01), 784 So. 2d 627
- Fulco v. Fulco, 50,256 (La. App. 2 Cir. 11/18/15), 183 So. 3d 573
- Hofler v. J.P. Morgan Chase Bank, N.A., 46,047 (La. App. 2 Cir. 1/26/11), 57 So. 3d 1128
- Bourgeois v. Bazil, 18-676 (La. App. 5 Cir. 4/24/19), 271 So. 3d 341

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