

SUPREME COURT OF NEBRASKA

Perkins, L.L.C. v. RMR Building Group, LLC, and Robert M. Ryan
II

320 Neb. 707 (2026) · No. No. S-23-947 · Decided January 23, 2026

SUMMARY

The Nebraska Supreme Court considered whether the corporate veil of RMR Building Group, LLC, should be pierced to impose personal liability on its sole member and manager for construction funds not used as required under a cost-plus contract. The court held that the evidence did not establish sufficient grounds to disregard RMR’s separate legal entity and reversed the Court of Appeals. The case was remanded with direction to affirm the district court’s judgment.

CASE DETAILS

COURT	Supreme Court of Nebraska
WRITING FOR THE COURT	Bergevin, J.; Funke, C.J.; Miller-Lerman, J.; Cassel, J.; Stacy, J.; Papik, J.; Freudenberg, J.
JURISDICTION	Nebraska Supreme Court
DECIDED	January 23, 2026
DOCKET	No. S-23-947
DISPOSITION	reversed_and_remanded
PROCEDURAL POSTURE	Petition for further review of a Nebraska Court of Appeals decision that reversed the district court in part, pierced RMR Building Group, LLC's company veil, and imposed joint and several liability on its manager and sole member, Robert M. Ryan II.
STANDARD OF REVIEW	Because veil piercing is an equitable remedy, the appellate court tries factual questions de novo on the record and reaches an independent conclusion, while giving possible weight to the trial judge's credibility determinations when credible evidence conflicts. Factual findings in a bench trial of a law action are reviewed for clear error. Questions of law and statutory interpretation are reviewed independently.
PRECEDENTIAL VALUE	Published opinion; precedential
PARTIES	Perkins, L.L.C., Perkins, L.L.C., et al. v. RMR Building Group, LLC, Robert M. Ryan II

TOPICS

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QUESTIONS PRESENTED

1. Whether the Court of Appeals applied the correct standard of review in determining whether RMR's company veil should be pierced.
2. Whether the evidence established by a preponderance of the evidence that RMR's separate legal entity should be disregarded to impose personal liability on Ryan.
3. Whether Ryan was personally liable for fraudulent misrepresentation based on the invoice sent by RMR.
4. Whether Ryan was personally liable for conversion of the funds Perkins paid to RMR.

HOLDINGS

1. RMR's separate legal entity should not be disregarded because the evidence did not establish by a preponderance of the evidence that RMR was used to perpetrate fraud or another unjust act against Perkins.
2. RMR's breach of its cost-plus contract did not, by itself, justify imposing personal liability on Ryan or piercing RMR's company veil.
3. Perkins failed to prove fraudulent misrepresentation by Ryan personally because the evidence did not show that Ryan made, authorized, or knowingly or recklessly participated in the alleged representation in RMR's invoice.
4. Perkins failed to establish conversion by Ryan because Perkins no longer had an immediate right to possession of the funds after transferring them to RMR, and the claim did not establish Ryan's personal possession of the funds.

KEY QUOTATIONS

"However, piercing the corporate veil is an equitable remedy, not an action in itself." (716-717)

"Because the record does not establish by a preponderance of the evidence that Ryan used RMR to perpetrate a fraud or other wrong, RMR's company entity should not be disregarded." (723-724)

"Accordingly, we reverse the decision of the Court of Appeals and remand the cause with direction to affirm the judgment of the district court." (727)

FACTUAL BACKGROUND

Perkins hired RMR, a commercial general contractor, to redevelop an Omaha shopping center under a cost-plus contract requiring RMR to use customer-funded amounts for itemized project costs. Perkins paid RMR \$526,236 for HVAC equipment, plus RMR's contractual fee, but RMR deposited the funds into its general operating

account and used them for other business obligations, including debts for which Ryan was personally liable. RMR did not pay for the HVAC equipment, later wound up its business, and was administratively dissolved.

PROCEDURAL HISTORY

The Douglas County District Court found RMR liable for breach of contract, money had and received, and unjust enrichment, but declined to pierce RMR's company veil and rejected the conversion and fraudulent misrepresentation claims against Ryan. The Court of Appeals reversed in part, concluding that the veil should be pierced and Ryan held jointly and severally liable, but did not reach the tort assignments. The Nebraska Supreme Court granted further review, reversed the Court of Appeals, and remanded with direction to affirm the district court's judgment.

DISPOSITION

reversed_and_remanded

REMAND INSTRUCTIONS

Reverse the Nebraska Court of Appeals and remand with direction to affirm the judgment of the District Court for Douglas County.

CASES CITED

- United States Nat. Bank of Omaha v. Rupe, 207 Neb. 131, 296 N.W.2d 474 (1980)
- Christian v. Smith, 276 Neb. 867, 759 N.W.2d 447 (2008)
- Gifford-Hill & Co. v. Stoller, 221 Neb. 757, 380 N.W.2d 625 (1986)
- J. L. Brock Bldrs., Inc. v. Dahlbeck, 223 Neb. 493, 391 N.W.2d 110 (1986)
- 407 N 117 Street v. Harper, 314 Neb. 843, 993 N.W.2d 462 (2023)
- Global Credit Servs., Inc. v. AMISUB, 244 Neb. 681, 508 N.W.2d 836 (1993)
- Thomas & Thomas Court Reports v. Switzer, 283 Neb. 19, 810 N.W.2d 677 (2012)
- Nebraska Engineering Co. v. Gerstner, 212 Neb. 440, 323 N.W.2d 84 (1982)
- PSK v. Legacy Outdoor Advertising, 318 Neb. 1, 13 N.W.3d 81 (2024)
- Deckard v. Cotton, 319 Neb. 615, 24 N.W.3d 335 (2025)
- Boone River, LLC v. Miles, 318 Neb. 760, 18 N.W.3d 802 (2025)
- Schwarz v. Platte Valley Exterminating, 258 Neb. 841, 606 N.W.2d 85 (2000)
- Lincoln Grain v. Coopers & Lybrand, 216 Neb. 433, 345 N.W.2d 300 (1984)
- Brauer v. Hartmann, 313 Neb. 957, 987 N.W.2d 604 (2023)
- Peterson v. Homesite Indemnity Co., 287 Neb. 48, 840 N.W.2d 885 (2013)
- Barelmann v. Fox, 239 Neb. 771, 478 N.W.2d 548 (1992)
- Perkins v. RMD Building Group, No. A-23-947, 2025 WL 973136 (Neb. App. Apr. 1, 2025)

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