

of an oral contract for accounting services she had provided to the defendant. The defendant answered and denied the allegations of the plaintiff relating to the debt. After a bench trial the trial court entered judgment in favor of the plaintiff in the amount of \$3,440.00 plus interest of 10% per annum from June 1, 1993. The plaintiff appeals. We affirm the judgment of the trial court.

Mary Swett and her husband were neighbors and acquaintances of Margaret Gordon and her husband, Marvin Gordon. At some point, Mr. Gordon expressed to Mr. Swett that he was unhappy with the financial dealings at his law office, a partnership known as Noe & Gordon. Mr. Swett suggested that Mr. Gordon talk to his wife to see if she could be of any assistance. Mrs. Swett had significant training toward becoming a Certified Public Accountant, but at all times material, she was not licensed in any accounting or related fields. Mr. Gordon spoke with Mrs. Swett about his concerns and she agreed to help him. While she deferred billing for her services, he assured her many times that she would be paid. This situation continued for about three years.

Both Mr. Noe, Mr. Gordon's partner, and Mr. Gordon died before this controversy arose between Mrs. Swett and Mrs. Gordon. Mrs. Gordon qualified as the personal representative of the estate of Mr. Gordon. Shortly after Mr. Gordon's death, Mrs. Gordon asked Mrs. Swett for a bill for her services. Mrs. Swett produced an

invoice for 3332 hours of work covering a time period ranging from 1990 through 1993 apparently at a rate of \$30.00 per hour for a total of \$99,960.00. Ms. Gordon refused to pay that amount.

When negotiations failed, Ms. Swett instituted this action against Ms. Gordon individually for the alleged and unpaid debt. At the same time, she filed an identical claim against Mr. Gordon's estate except that the amount claimed was for \$64,850 and based on \$20.00 per hour rather than \$30.00 per hour.

At the trial, Ms. Swett's records were introduced reflecting the time allegedly spent on the Gordons' personal accounts and various accounts belonging to Mr. Gordon's law firm and related businesses. In addition expert testimony was elicited regarding the amount of time that would be reasonable for the work performed by Ms. Swett and the reasonable hourly rate chargeable for such work.

Ms. Swett claimed compensation for eight hundred twenty-two and one-half hours for time she claims was expended for personal services for the Gordons. After hearing all the evidence, the trial court awarded Ms. Swett a judgment for only a portion of the compensation claimed for the work performed for the Gordons. The court determined that a total of one hundred seventy-two hours was

a reasonable amount of time for the work performed for the Gordons individually and allowed Ms. Swett the hourly fee of \$20.00.

Ms. Swett has appealed raising a single issue for our review: Whether the trial court erred in dismissing appellant's complaint in part and finding that a contract existed, but only for a portion of the services appellant rendered appellee? We feel that the issue can be more simply and concisely stated, i.e., does the evidence preponderate against the findings of the trial court?

Our standard of review is mandated by Rule 13(d), Tennessee Rules of Appellate Procedure. "Unless otherwise required by statute, review of findings of fact by the trial court in civil actions shall be de novo upon the record of the trial court, accompanied by a presumption of the correctness of the finding, unless the preponderance of the evidence is otherwise."

The appellant has characterized the actions of the trial court as a dismissal of a portion of the appellant's claim. We agree that the court denied a large portion of the appellant's claim in debt, against Ms. Gordon individually; however, under his ruling he made no findings as to the validity of the remainder of the claims filed against the estate of Mr. Gordon by Ms. Swett. The appellant's claim against the Estate of Marvin Gordon was for work relating to "Noe & Gordon Attorneys", "Marvin E. Gordon, Attorney"

and "Marvin & Margaret Gordon." The record clearly reflects that a portion of the claim filed against the estate and designated as "Marvin and Margaret Gordon" were claims chargeable against the Gordon estate and not Ms. Gordon personally. In any event, there was ample evidence in the record to support the finding of the trial court that one hundred seventy-two hours was a reasonable time to allot to Ms. Swett. Further there is ample evidence to establish reasonable compensation at \$20.00 per hour.

We emphasize that this action was instituted against Ms. Gordon individually and in no other capacity. Therefore, it is clear that a judgment may be properly awarded against Ms. Gordon for her personal liabilities to the plaintiff and nothing more.

We find that the evidence does not preponderate against the findings of the trial court. The evidence is insufficient to demonstrate either expressly or impliedly and with the requisite degree of certainty that Ms. Gordon agreed to pay for the services which Ms. Swett performed on behalf of Mr. Gordon individually, in his capacity as an attorney or for his law firm or related businesses.

In order to enforce a contract in Tennessee, the contract must result from a meeting of the minds and must be sufficiently definite to be enforced. Johnson v. Central National Insurance Co. of Omaha, 210 Tenn. 24, 34-35, 356 S.W2d 277, 281 (1962). Indefiniteness as to any essential element of an agreement may prevent the

creation of an enforceable contract. Jamestowne on Signal, Inc. v. First Federal Savings and Loan Assoc'n., 807 S.W2d 559 (Tenn. App. 1990).

Peoples Bank v. Conagra Poultry Co., (Tenn. App. 1991).

We are of the opinion that the evidence does not establish that there was any meeting of the minds regarding an obligation on the part of Ms. Gordon to pay the debts of her husband or his businesses.¹ We agree with the chancellor that the debts, if any, owed to Ms. Swett by Mr. Gordon individually, by his law firm or other businesses must be pursued against the estate of Mr. Gordon.

We affirm the judgment of the trial court. Costs are assessed against the appellant and this case is remanded to the trial court for the collection thereof.

Don T. McMurray, J.

CONCUR:

Herschel P. Franks, J.

Charles D. Susano, Jr., J.

¹It appears that the plaintiff would have us infer from the mere presence of the defendant when discussions were going on between Mrs. Swett and Mr. Gordon that the defendant acquiesced in and became obligated to pay for all the plaintiff's services.

IN THE COURT OF APPEALS

MARY SWETT,)	HAMBLÉN CHANCERY COURT
)	C. A. NO. 03A01-9601-CH-00020
)	
Plaintiff - Appellant)	
)	
)	
)	
)	
vs.)	HON. WILLIAM L. JENKINS
)	JUDGE
)	
)	
)	
MARGARET GORDON,)	AFFIRMED AND REMANDED
)	
Defendant - Appellee)	

ORDER

This appeal came on to be heard upon the record from the Chancery Court of Hamblen County, briefs and argument of counsel. Upon consideration thereof, this Court is of opinion that there was no reversible error in the trial court.

We affirm the judgment of the trial court. Costs are assessed against the appellant and this case is remanded to the trial court for the collection thereof.

PER CURIAM