

# Trial Begins In Civil Case Involving Two Local Accountants

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**SEBRING** — An area accountant has accused her former partner of civil contempt, thus leading to a non-jury trial that began Wednesday in the Highlands County Courthouse.

Plaintiffs Priscilla Gerard and Gerard & Associates, P.A., filed an amended motion for sanctions and order finding defendants Louis Benevides and Rebecca Benevides Noonon in contempt of court for violating a final judgment of injunction, according to court documents.

Gerard seeks a finding of civil contempt against both defendants, damages representing the fees earned by Benevides while in violation of the injunction, fees earned by Noonon in using the plaintiff's database and costs incurred from trying to erase that database, among other such relief.

A lawsuit between Gerard and Benevides, which included accusations of breach of contract and possible theft, was amicably settled on June 8, 2007, according to a July 5, 2007 Highlands Today report.

The dispute between the two began when Gerard purchased 75 percent of Benevides' former practice in 2006, with an agreement to purchase the remaining 25 percent before 2009.

For his part, Benevides agreed that he would not seek out any of the firm's clients for a seven-year period upon leav-

ing.

After Benevides quit, Gerard accused him of starting to seek out former clients and insist they do business with him, according to the report.

She also accused Benevides and Noonon, a former accountant at the firm, of taking a company computer with client names stored in it.

Earlier in 2007, Highlands County Circuit Court issued an injunction against Benevides, restricting him from practicing public accounting within a 60-mile radius of Gerard's Lakeview Drive firm. The terms began June 14, 2007, and were set to run through March 8, 2014.

The plaintiff's contentions, which led to Wednesday's trial, are that Benevides has attempted to "skirt the terms" of the final judgment of injunction by employing former employees, as well as Noonon's present employees, to pick up files from his office and travel outside the restricted area to prepare tax returns, according to the court documents.

Gerard also alleges that Benevides continued to serve clients within the restricted area and advertise his services through the Sebring Yellow Pages and chamber of commerce.

Benevides contends the parties' mediated agreement contains a waiver of all claims other than that comprising the final judgment, the documents state. The defendant says he

has not violated the terms of the injunction, which prevents him from providing accounting work for those who live and work in the restricted area.

Noonon also contends she has not violated the judgment of injunction.

"I think that is the most pertinent issue for the court; what do the expressed terms of the injunction say," said Mark Sessums, Benevides' attorney, during his Wednesday opening statement.

The first witness to be sworn in by Judge Olin Shinholser was Mary Hunter, who testified she was employed by Noonon starting in January 2007, while also doing side work for Benevides.

Hunter added she would pick up files from Benevides at his Sebring home and bring them back to her residence.

She testified she was told not to work in the 60-mile radius, would travel to places outside of the restricted area to do work and was never shown a copy of the court's final judgment against Benevides.

"Were you concerned at all about whether or not you were figuring out the 60 miles correctly and whether your actions would violate this court's order?" asked Blake Paul, Gerard's attorney.

"No," Hunter said. "I was outside the 60 miles."

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