STATE OF MINNESOTA
IN COURT OF APPEALS
A24-1194

David Levy,
Appellant,

vs.

Daily Dental Care, LLC,
Respondent.

Filed June 23, 2025
Affirmed in part, reversed in part, remanded
Cochran, Judge

Washington County District Court
File No. 82-CV-22-831

Kevin S. Sandstrom, Keith A. Marnholtz, Eckberg Lammers, P.C., Stillwater, Minnesota (for appellant)

Suzanne L. Jones, David A. Schooler, Erin Conlin, Gordon Rees Scully Mansukhani LLP, Minneapolis, Minnesota (for respondent)

Considered and decided by Larson, Presiding Judge; Cochran, Judge; and Slieter, Judge.

NONPRECEDENTIAL OPINION

COCHRAN, Judge

Following a trial, the jury found for appellant on his claims of promissory estoppel and breach of implied contract. In its order for judgment, the district court treated the jury's findings on the promissory-estoppel claim as merely advisory and entered judgment for respondent on that claim. On appeal, appellant argues that the district court was bound by

the jury's promissory-estoppel findings and should have entered judgment accordingly. Appellant also challenges one of the district court's evidentiary rulings. By cross-appeal, respondent challenges the district court's entry of judgment for appellant on his claim of breach of implied contract, arguing that appellant lacks standing.

We conclude that the district court abused its discretion by treating the jury's promissory-estoppel findings as advisory. But we discern no abuse of discretion in the district court's evidentiary ruling. Lastly, we agree with respondent that appellant lacked standing to bring his claim for breach of implied contract. We therefore affirm in part, reverse in part, and remand.

FACTS

This appeal concerns appellant David Levy's work as a consultant for respondent Daily Dental Care, LLC (DDC). The following facts are derived from the evidence admitted during the eight-day jury trial held in this case.

Levy is an entrepreneur and investor with experience in the pet-products industry. Levy formed a pet-food-distribution corporation, Zeus and Company (Zeus), in 1997, and a pet-products corporation, Pet Product Innovations (PPI), in 2011. DDC produces oral-healthcare products for both humans and pets. Emily Stein, who has a Ph.D. in microbial biology, developed and patented the products that DDC sells. Stein partnered with Lindsey Campbell to form DDC in 2017. Campbell has a background in business administration and marketing.

Campbell reached out to Levy in 2019 on behalf of DDC to gauge Levy's interest in investing in DDC or helping DDC bring its animal-oral-healthcare product, TEEF, to market. Intrigued by TEEF's potential, Levy invested in DDC.

In April 2019, Levy was appointed to DDC's board and began assisting Stein and Campbell with showcasing TEEF at trade shows. In August 2019, Levy became the executive vice president of DDC's animal-health division, leading to his increased involvement in DDC's operations. Around that time, Levy and Stein discussed creating a formal agreement to compensate Levy for his services. As a starting point, Stein emailed DDC's standard consulting agreement to Levy. Over the following months, Levy and DDC, with the assistance of counsel, went through several rounds of revisions on the consulting agreement. A version of the consulting agreement drafted by DDC's counsel in June 2020 provided that Levy would receive a six-percent ownership interest in DDC for his services.

In July 2020, the DDC board met to discuss and vote on various human-resource matters. The minutes from that board meeting reflect that the board accepted "the proposed Human Resources compensation plan put forth in July 2020," which included "compensation based on position" and "financial, incentive units and the vesting schedules of incentive units to be approved for current and future consultants and employees." The minutes also state that Stein and Levy abstained "from voting to approve compensation for themselves."

After the board meeting, Levy asked Stein to execute the consulting agreement numerous times, but he never received a version of the agreement signed by Stein. As

2020 went on, Levy and Stein clashed over disagreements on DDC's direction and over the pending execution of Levy's consulting agreement. During that time, Levy continued to provide consulting services to DDC.

The dispute between Levy and Stein culminated with Levy's resignation in February 2021. In his resignation letter, Levy asserted that he worked tirelessly for DDC, and, in return, Stein and DDC "refuse[d] to provide [him] with a signed version of [his] agreed-to Consulting Agreement." Levy also alleged that Stein and DDC had failed to reimburse him for various expenses. The expenses were incurred on behalf of DDC through credit cards belonging to Zeus and PPI, the companies that Levy owns. Levy provided statements and other documentation in support of those alleged expenses.

In February 2022, Levy sued Stein and DDC, alleging that they failed to pay him for his consulting services in breach of the consulting agreement and other assurances made by Stein and DDC. Levy's complaint alleged nine claims against Stein and DDC, including claims of breach of contract, promissory estoppel, tortious interference with contract, breach of fiduciary duty, and breach of implied contract. Levy sought specific performance of the equity-compensation provision of the consulting agreement that provided for six-percent ownership interest in DDC or, alternatively, monetary damages to be determined at trial. Levy also sought to be reimbursed for the expenses his company incurred on behalf of DDC.

Stein and DDC requested a jury trial, and the matter proceeded through discovery. After the district court granted DDC and Stein partial summary judgment, Levy's claims for breach of contract, promissory estoppel, breach of implied contract, breach of fiduciary

duty, and tortious interference with contract went forward. In its November 2023 scheduling order, the district court ordered a jury trial for January 2024.

Before the trial, the parties filed motions in limine. DDC and Stein argued that the district court should exclude any evidence concerning the calculation of the monetary value of DDC and the six-percent ownership interest that Levy sought. DDC and Stein argued that, because Levy had not disclosed an expert witness to testify about DDC's value, any evidence of the value of Levy's equity would be speculative. The district court granted the motion, excluding all lay testimony about "business valuation and expectation damages," as well as "speculative damages."

Following the district court's ruling, DDC and Stein filed their proposed jury instructions and special-verdict form, which covered only Levy's breach-of-contract, promissory-estoppel, and breach-of-implied-contract claims. In a supporting memorandum, they argued that, because of the exclusion of Levy's lay testimony on DDC's value, Levy could not prove the monetary-damages element of any of his other claims. The district court agreed and dismissed the tortious-interference and breach-of-fiduciary-duty claims against Stein, which effectively dismissed Stein as a defendant. The ruling also narrowed the remedy for Levy's claims for breach of contract and promissory estoppel to specific performance of the consulting agreement's six percent equity provision.

The case proceeded to a jury trial. Levy presented the testimony of five witnesses: two DDC board members, two of his employees at PPI, and himself. DDC

called two witnesses: Stein and Campbell. The parties introduced 88 exhibits. The evidence admitted at trial is summarized above.

After the parties rested their cases, the district court submitted the breach-of-contract, promissory-estoppel, and breach-of-implied-contract claims to the jury by special-verdict form. The jury found "no" on all elements of breach of contract, and "yes" on all elements of promissory estoppel. The jury found that, on account of DDC's promises to compensate him, Levy was entitled to "a 6% non-dilutable interest in [DDC]." The jury also found for Levy on his claim of breach of implied contract and awarded him $6,500 for the expenses his company incurred on behalf of DDC. Following the jury's verdict, the district court instructed Levy, as "the prevailing party," to draft a proposed order for judgment.

One month later, the district court filed its findings of fact, conclusions of law, and order for judgment. Instead of relying on the jury's findings of fact on the promissory-estoppel claim, the district court made its own findings of fact. In doing so, the district court declared for the first time that the jury's findings on promissory estoppel were merely advisory because the claim was equitable in nature. Based on its own findings of fact, the district court concluded that Levy's promissory-estoppel claim failed because he had not proved that DDC made him a clear and definite promise. The district court did, however, adopt the jury's findings of fact on the contract claims. Accordingly, the district court entered judgment for Levy on the breach-of-implied-contract claim and for DDC on the remaining claims. The district court later denied Levy's motion for amended findings or a new trial.

Levy and DDC both appeal from the final judgment.

DECISION

Levy makes two arguments on appeal.[1] First, he contends that the district court should have entered judgment consistent with the jury's verdict on the promissory-estoppel claim because the parties consented to a binding jury trial on the claim. Second, he challenges the district court's decision to grant DDC's motion to exclude his lay testimony on the value of the disputed equity interest in DDC. By cross-appeal, DDC argues that Levy lacks standing to personally recover expenses incurred on behalf of DDC by a corporation owned by Levy. We address the parties' arguments in turn.

I. The district court abused its discretion by treating the jury's equitable-estoppel findings as advisory.

Levy contends that the district court should have entered judgment consistent with the jury's finding that Levy relied on DDC's promise to compensate him with a six percent equity interest in return for his services. DDC argues that, because Levy's claim of promissory estoppel is equitable, the district court acted within its discretion by treating the jury's findings on the claim as advisory.

We begin our analysis by discussing how the nature of a claim affects the claimant's right to a jury trial on that claim. The Minnesota Constitution provides for the right to a jury trial for all "cases at law." Minn. Const. art. I, § 4. The supreme court has interpreted

[1] Levy also requests a new trial because of DDC's alleged trial misconduct that relates to his claims of breach of contract and promissory estoppel. Because we reverse and remand for the district court to enter judgment for Levy on his promissory-estoppel claim, Levy's request for a new trial is moot and we need not reach the issue.

"cases at law" to mean "ordinary common-law actions as distinguished from equity or admiralty causes and special proceedings." *Hawley v. Wallace*, 163 N.W. 127, 129 (Minn. 1917). Accordingly, "[n]o right to a jury trial attaches to claims for equitable relief." *Onvoy, Inc. v. ALLETE, Inc.*, 736 N.W.2d 611, 615-16 (Minn. 2007). "[I]t is the nature and character of the controversy that determines whether or not the action is legal or equitable." *Olson v. Synergistic Techs. Bus. Sys., Inc.*, 628 N.W.2d 142, 149 (Minn. 2001).

Claims for promissory estoppel "based on equitable good-faith reliance[] [are] equitable in nature and the Minnesota Constitution does not entitle [the claimant] to a jury trial." *Id.* at 152. The parties do not dispute that Levy's claim of promissory estoppel is equitable in nature, and therefore Levy had no absolute right to a jury trial on the claim.

But the absence of a constitutional right to try a promissory-estoppel claim to a jury does not mean that such a claim may never be tried to a jury. Minnesota Rule of Civil Procedure 39.02 provides two methods by which a district court may try any claim "not triable of right by a jury," such as an equitable claim, to a jury. First, the district court, "upon motion or upon its own initiative, may try an issue with an advisory jury." Minn. R. Civ. P. 39.02. "An advisory jury's findings are advisory only and are merely to reinforce the court's own decision on the disputed facts—not to supplant it." *Doan v. Medtronic, Inc.*, 560 N.W.2d 100, 105 (Minn. App. 1997) (quotation omitted), *rev. denied* (Minn. May 14, 1997). Second, the district court, "with the consent of both parties, may order a trial with a jury whose verdict has the same effect as if trial by jury had been a matter of right." Minn. R. Civ. P. 39.02. In a trial by jury as a matter of right, "[a] jury's findings

by special verdict are *binding* on the court." *Poppler v. Wright Hennepin Co-op. Elec. Ass'n*, 845 N.W.2d 168, 171 (Minn. 2014) (emphasis added). In short, rule 39.02 permits the use of an advisory or a binding jury in cases that are not generally triable to a jury by right.

Levy contends that the district court and DDC, through their conduct, consented to and anticipated a binding jury verdict on his promissory-estoppel claim. According to Levy, the district court therefore should not have treated the jury's verdict as advisory. We review whether an issue was properly tried with an advisory jury for an abuse of discretion. *See Georgopolis v. George*, 54 N.W.2d 137, 143 (Minn. 1952) ("[I]n an equitable action it is within the discretion of the [district] court to submit some questions of fact to the jury."); *State Bank of Round Lake v. Riley*, 224 N.W. 237, 238 (Minn. 1929) ("The case is one in equity, triable, by the court. Whether issues shall be submitted to a jury is discretionary."). "A district court abuses its discretion by making findings of fact that are unsupported by the evidence, misapplying the law, or delivering a decision that is against logic and the facts on record." *Woolsey v. Woolsey*, 975 N.W.2d 502, 506 (Minn. 2022) (quotation omitted). Because the district court's decision to treat the jury's promissory-estoppel findings as advisory was against the logic and facts in the record, we conclude that the district court abused its discretion.

As discussed above, a district court may hold a binding jury trial on an equitable claim with the parties' consent. *See* Minn. R. Civ. P. 39.02. The record shows that DDC consented to a binding jury trial and the district court proceeded in that manner during trial. For instance, DDC requested a jury trial when it filed Levy's complaint with the district

court along with a civil cover sheet. Specifically, DDC indicated that a "[j]ury trial is requested by [d]efendant." DDC made no indication that their request was for a bifurcated trial with an advisory jury on the equitable issues. And at no point before trial did DDC supplement its demand for a jury trial to request an advisory jury, even after the district court ordered a "jury trial" in its November 2023 scheduling order. As trial approached, DDC filed its proposed special-verdict form, which included interrogatories for the jury on the promissory-estoppel claim. Again, DDC made no request at that time to try the claim to an advisory jury.[2] And, before submitting the claims to the jury, the district court advised the jury that it "must decide the facts" and "apply the law to [those] facts." Lastly, after the jury returned its verdict in favor of Levy, the district court instructed Levy, as "the prevailing party," to prepare a "very brief" proposed order with the jury's verdict form attached. Once again, DDC did not object or argue that the district court should make its own findings on the promissory-estoppel claim independent of the jury. These specific circumstances, viewed as a whole, demonstrate unequivocally that the parties consented to a binding jury trial on the promissory-estoppel claim and that the district court proceeded, both up to and through the trial, as if the jury's verdict would be binding.

DDC contends that a legal argument it made on the sixth day of trial demonstrates that it did not consent to a binding jury trial on the promissory-estoppel claim. After Levy concluded his case in chief, DDC moved for judgment as a matter of law on several claims,

[2] In its proposed special-verdict form, DDC preserved its argument that "some of the claims in this matter are subject to arbitration and cannot be properly sent to the Jury." DDC's failure to similarly preserve argument regarding the jury's advisory role also supports our conclusion that DDC consented to a binding jury.

including promissory estoppel. In arguing that the district court could decide the promissory-estoppel claim as a matter of law, DDC contended for the first time that the jury would not be the fact-finder on the claim. Upon hearing DDC's argument, the district court stated that it was "perplexed" by DDC's contention and questioned why DDC prepared a special-verdict form for the jury with interrogatories on the promissory-estoppel claim. The district court also asked DDC why it had not raised this issue earlier. DDC responded that it was "well within the court's purview at [that] time to decide [the promissory-estoppel claim] as a matter of law." But DDC's counsel also said, "I don't think that this is necessarily a claim that can't go to the [j]ury, the promissory-estoppel claim."

The district court took DDC's argument under advisement and ultimately denied the motion for judgment as a matter of law. In doing so, the district court endorsed the fact-finding role of the jury in this case: "There is legally sufficient evidence of the elements of all of the claims for the [j]ury to evaluate, themselves." DDC did not request that the district court, regardless of its ruling on the motion for judgment as a matter of law, submit the promissory-estoppel claim to the jury for advisory-only findings. In sum, DDC's argument for judgment as a matter of law does not overcome its course of conduct throughout this entire matter indicating its consent to try the promissory-estoppel claim to a binding jury.[3]

[3] DDC also argues that Levy did not prove the "injustice" element of his promissory-estoppel claim because that element was not submitted to the jury on the special-verdict form. But DDC did not request an interrogatory on the question of injustice in its proposed special-verdict form. And DDC did not object to the final special-verdict form submitted

In conclusion, the record reveals that DDC consented to a trial by jury with a binding verdict and the district court proceeded as if the jury's verdict would be binding up to and through the trial. The jury, conscious of the district court's instruction on the jury's role as fact-finder, returned its verdict, finding for Levy on each element of his promissory-estoppel claim. Following the jury's verdict, the district court recognized the binding nature of the verdict, asking Levy as the "prevailing party" to prepare a proposed order including the findings of fact, conclusions of law, and order for judgment and to "attach the verdict form." Under these particular circumstances, we can only conclude that the district court should have given full effect to the jury's findings under rule 39.02 because the matter was tried by the parties and the district court with the intent that the jury's findings would be binding. It was against logic for the district court to find its own facts after declaring Levy the "prevailing party," and it thereby abused its discretion. We therefore reverse and remand to the district court with instructions to enter judgment for Levy in accordance with the jury's verdict.

---

to the jury. Further, when the district court instructed Levy, as the "prevailing party," to prepare a proposed order for judgment, DDC did not object or ask the district court whether it would be resolving the issue of injustice. "[A] failure to object to a special verdict form prior to its submission to the jury constitutes a waiver of a party's right to object on appeal." *Kath v. Burlington N. R.R. Co.*, 441 N.W.2d 569, 572 (Minn. App. 1989) (citation omitted), *rev. denied* (Minn. July 27, 1989). By acquiescing to the special-verdict form as submitted to the jury, DDC forfeited this argument.

Regardless, the supreme court has implied that the jury may serve as the fact-finder on the "injustice" element of a promissory-estoppel claim. *See Olson*, 628 N.W.2d at 153 (holding that promissory estoppel is an equitable claim but suggesting that the jury may serve as fact-finder on all elements of the claim, including whether "enforcement of the promise is necessary to prevent injustice"). Here, the jury found that Levy relied on DDC's promise to his detriment, thereby entitling Levy to equity in DDC. We are convinced that the jury's findings adequately incorporate the injustice element.

II. The district court did not abuse its discretion by excluding Levy's lay testimony on damages.

Levy next challenges the district court's grant of DDC's motion in limine to preclude Levy from offering lay testimony about the monetary value of the equity he claimed DDC owed him. The district court's exclusion of Levy's testimony on the monetary value of the equity led to the dismissal of his claims against Stein for breach of fiduciary duty and tortious interference with his contract. Levy asks us to reverse the district court's evidentiary ruling and remand for a new trial on these claims. District courts have broad discretion in making evidentiary rulings, and we will not reverse such a ruling absent an abuse of discretion. *Doe 136 v. Liebsch*, 872 N.W.2d 875, 879 (Minn. 2015).

The district court excluded any lay testimony regarding business valuation and expectation damages pursuant to Minnesota Rule of Evidence 701. Rule 701 provides that a lay witness may testify only about his "opinions or inferences" when they are "rationally based on the perception of the witness," "helpful to a clear understanding of the witness'[s] testimony or the determination of a fact in issue," and "not based on scientific, technical, or other specialized knowledge." Minnesota Rule of Evidence 602 similarly provides that "[a] witness may not testify to a matter unless evidence is introduced sufficient to support a finding that the witness has personal knowledge of the matter." The competence of a lay witness to give opinion evidence "is peculiarly within the province of the [district court], whose ruling will not be reversed unless it is based on an erroneous view of the law or clearly not justified by the evidence." *Muehlhauser v. Erickson*, 621 N.W.2d 24, 29 (Minn. App. 2000) (quotation omitted).

Levy contends that he should have been permitted to testify about the value of six percent equity in DDC because his testimony would have been "based on his board member and executive vice president role and firsthand experience with DDC's finances." But, in response to the motion in limine, Levy provided no factual support for his assertion that he had the requisite knowledge of DDC's finances to calculate the monetary value of six percent equity in DDC. And at trial, Levy provided no testimony suggesting that he had intimate knowledge of DDC's finances or value. In addition, Levy's testimony at trial demonstrates that he does not have an education in business finance. Overall, the trial record contains no evidence that Levy had any personal knowledge about the value of DDC overall or a six-percent ownership interest in the company.

It is also difficult to evaluate any potential prejudicial effect of the district court's ruling because Levy made no offer of proof regarding his purported personal knowledge of DDC's finances. "Where no offer of proof is made so that the reviewing court may pass on the relevancy of the proposed evidence, the exclusion of such evidence is not prejudicial error." *State ex rel. Lucas v. Bd. of Ed. & Indep. Sch. Dist. No. 99, Esko*, 277 N.W.2d 524, 528 n.3 (Minn. 1979).

We further note that Levy's own position before the district court belies his argument on appeal. In opposition to DDC's motion in limine, Levy asserted that "the value of a 6% interest in DDC is difficult to calculate—that is precisely why Mr. Levy seeks specific performance of that agreement." Levy continued,

> It is difficult to calculate Mr. Levy's monetary damages in part because the market value of DDC as a start-up business is difficult to ascertain, and further made more difficult by the

> fact that Dr. Stein is constantly tossing out additional equity interests to employees, board members, and potential investors such that the pool of issued and outstanding shares is in a state of constant flux.

Levy's own argument demonstrates that the district court did not abuse its discretion by prohibiting Levy from presenting lay testimony on the value of DDC.

Regardless of his personal knowledge, Levy contends that there was evidence admitted at trial that showed DDC was worth $6,000,000. Levy argues that he should have been permitted to testify that the value of the disputed interest in DDC was equal to six percent of $6,000,000. Levy refers to an exhibit containing a table entitled "Notes and Conversion Units," which lists DDC's investors and various data points, including one titled "conversion cap." The conversion-cap value for each investment since 2018 is $6,000,000. Levy contends that this conversion-cap data establishes that DDC "indisputably made it a longstanding practice to use a $6 million self-valuation whenever an investor was making a monetary investment into DDC." But DDC disputed that the conversion-cap data accurately reflected DDC's value. And there is no evidence in the trial record explaining the significance of the "Notes and Conversion Units" table or the conversion-cap values, much less supporting Levy's interpretation of the table and the values.[4]

[4] Additionally, Levy did not disclose this basis for calculating his damages prior to trial. DDC's counsel asserted that, had Levy disclosed this damages calculation earlier, he "would have asked [Levy's] witnesses about them, particularly Mr. Levy, and entertained hiring an expert witness." Minnesota Rule of Civil Procedure 26.01(a)(1)(c) requires parties to disclose "a computation of each category of damages claimed by the disclosing party." Levy points to no such timely disclosure of his damages.

In sum, nothing in the record suggests that Levy had the requisite personal knowledge required for him to give lay opinion testimony on the value of DDC. And Levy's reliance on the evidence of DDC's conversion-cap value is speculative given Levy's failure to make an offer of proof on his knowledge on DDC's financial status. As such, the district court did not abuse its discretion by excluding Levy's lay testimony on the value of six percent equity in DDC.

III. Levy does not have standing to recover expenses incurred by Zeus on behalf of DDC.

On cross-appeal, DDC asserts that Levy lacks standing to recover for breach of implied contract because the purported injury is to Zeus, a company owned by Levy, rather than to Levy himself. "Standing is the requirement that a party have a sufficient stake in a justiciable controversy." *Sec. Bank & Tr. Co. v. Larkin, Hoffman, Daly & Lindgren, Ltd.*, 916 N.W.2d 491, 496 (Minn. 2018) (quotation omitted). "A party may acquire standing either as the beneficiary of a statutory grant of standing or by suffering an injury-in-fact." *Id.* (quotation omitted). Standing is a jurisdictional requirement, the existence of which we review de novo. *Minn. Voters All. v. Hunt*, 10 N.W.3d 163, 167 (Minn. 2024).

Under Minnesota law, a contract need not be based on an express agreement and instead "may be implied from circumstances that clearly and unequivocally indicate the intention of the parties to enter into a contract." *Webb Bus. Promotions, Inc. v. Am. Elecs. & Ent. Corp.*, 617 N.W.2d 67, 75 (Minn. 2000). At trial, Levy argued that DDC breached an implied contract with Levy to reimburse him for various expenses. Levy presented the following evidence to support this claim. In his resignation letter, Levy requested to be

reimbursed $23,745.41 "for items . . . prepaid on behalf of [DDC]" by Zeus and PPI. Levy included itemized expense statements with his resignation letter. Two weeks before trial, DDC paid Levy around $17,245, representing the amount incurred by PPI. DDC had not paid Levy the remaining $6,500 that was incurred by Zeus. At trial, Levy testified that those expenses were incurred through a credit card owned by Zeus, and he agreed with DDC's counsel that "[i]t's actually Zeus that's owed the $6,500." The jury found for Levy, awarding him $6,500 for DDC's breach of its implied contract with Levy to reimburse him for "out-of-pocket expenses."

DDC argues that we should reverse the judgment for Levy on the claim of breach of implied contract because Levy does not have standing to recover expenses made by Zeus. In response, Levy contends that he has suffered an injury-in-fact because he is the sole owner of Zeus, and so "Levy directly suffered the financial impact of the unpaid expenses."

A party suffers an injury-in-fact when subject to "a concrete and particularized invasion of a legally protected interest." *Minn. Voters All.*, 10 N.W.3d at 167 (quotation omitted). It is undisputed that the injury here consists of unpaid expenses Levy charged to a credit card belonging to Zeus, not to his personal credit card. As such, the injured party is Zeus, and any claim for breach of implied contract against DDC belongs solely to Zeus.

Levy argues that he nonetheless has standing because he is the *sole* shareholder of Zeus. But "a corporation is a separate legal entity from its owners and shareholders." *W. Bend Mut. Ins. Co. v. Allstate Ins. Co.*, 776 N.W.2d 693, 706 (Minn. 2009). And "Minnesota has long adhered to the general principle that an individual shareholder may

not assert a cause of action that belongs to the corporation." *Nw. Racquet Swim and Health Clubs, Inc. v. Deloitte & Touche*, 535 N.W.2d 612, 617 (Minn. 1995). The supreme court's standing jurisprudence makes clear that Zeus, even if owned solely by Levy, is a separate legal entity from Levy. Levy therefore lacks standing to assert a claim in his individual capacity against DDC based on amounts allegedly owed to Zeus. We reverse the judgment in favor of Levy on his claim for breach of implied contract.

Affirmed in part, reversed in part, and remanded.