THIS OPINION HAS NO PRECEDENTIAL VALUE. IT SHOULD NOT BE CITED OR RELIED ON AS PRECEDENT IN ANY PROCEEDING EXCEPT AS PROVIDED BY RULE 268(d)(2), SCACR.

THE STATE OF SOUTH CAROLINA
In The Court of Appeals

John R. Tally, Appellant,

v.

Byron Roberts, Rebecca Roberts, Benjamin Williams, IV, and Abernethy & Company, PC, Respondents.

Appellate Case No. 2010-164226

Appeal From Richland County
G. Thomas Cooper, Jr., Circuit Court Judge

Unpublished Opinion No. 2012-UP-387
Heard May 24, 2012 – Filed June 27, 2012

AFFIRMED IN PART, REVERSED IN PART, AND REMANDED

John R. Tally, of Banner Elk, North Carolina, Appellant, pro se.

R. Davis Howser, of Howser, Newman & Besley, LLC, of Columbia, and Andrew Elliott Haselden, of Howser, Newman & Besley, LLC, of Charleston, for Respondents Benjamin Williams, IV and Abernethy & Company, PC.

Steven R. Anderson, of Columbia, for Respondents Byron and Rebecca Roberts.

PER CURIAM: Appellant John Tally brought this breach of contract action against Respondents, Byron Roberts, Rebecca Roberts, Benjamin Williams, IV, and Abernethy & Company, PC (collectively, Respondents), seeking to collect the balance due on a promissory note relating to the sale of his interest in a law firm. Tally appeals the trial court's order concluding that Internal Revenue Code section 736(a) applies to this sale. Tally also challenges the trial court's failure to order the Roberts Law Group, LLC, f/k/a Tally & Roberts, LLC, (the firm) to compensate him for past due installments on a "guaranteed payment" required by the firm's operating agreement. We affirm in part, reverse in part, and remand.

Tally contends the trial court erred in concluding there was insufficient evidence of the amount owed to him for installments on the guaranteed payment. We agree. The testimony shows (1) Tally was entitled to monthly installments on the guaranteed payment from October 1, 2003, through April 30, 2004, and (2) he deferred his receipt of these installments to help the firm avoid borrowing more money on its line of credit with its lender. The sum of these installments was $79,333.33. Tally confirmed this amount in his November 8, 2005 e-mail to Rebecca Roberts. Tally also testified that based on his calculations, the firm still owed him approximately $13,800.00 on the past due installments. Therefore, we reverse the trial court's conclusion that there was insufficient evidence of the amount due.

Tally also maintains the trial court erred in declining to award him the balance due on his guaranteed payment on the alternative ground that the firm was not a party to the action and, thus, the court had no jurisdiction over it. We agree.

Rule 19(a) of the South Carolina Rules of Civil Procedure states, in pertinent part,

> A person who is subject to service of process and whose joinder will not deprive the court of jurisdiction over the subject matter of the action shall be joined as a party in the action if . . . *in his absence complete relief cannot be accorded among those already parties* . . . . *If he has not been so joined, the court shall order that he be made a party*.

(emphasis added). Further, Rule 21 of the South Carolina Rules of Civil Procedure states, in pertinent part, "Parties may be dropped or added by order of the court on motion of any party *or of its own initiative at any stage of the action and on such terms as are just*." (emphasis added). Here, the trial court had the authority and the duty under Rules 19(a) and 21 to add the firm as a party to the action in order to afford Tally complete relief.

Based on the foregoing, we reverse the trial court's ruling on the issue of Tally's guaranteed payment. On remand, the trial court shall enter an order (1) amending the case caption to reflect Roberts Law Group, LLC as a defendant to this action and (2) requiring the firm to pay Tally $13,800.00 for past due installments on the guaranteed payment.[1]

Tally's remaining issues are affirmed pursuant to Rule 220(b), SCACR, and the following authorities: *Reiss v. Reiss*, 392 S.C. 198, 206-07, 708 S.E.2d 799, 803 (Ct. App. 2011) (indicating that an unappealed ruling becomes the law of the case and cannot be considered on appeal); *Sherman v. W & B Enters., Inc.*, 357 S.C. 243, 247, 592 S.E.2d 307, 309 (Ct. App. 2003) ("In an action at law, on appeal of a case tried without a jury, the findings of fact of the judge will not be disturbed upon appeal unless found to be without evidence which reasonably supports the judge's findings." (citation and quotation marks omitted)); *Hancock v. Wal-Mart Stores, Inc.*, 355 S.C. 168, 171, 584 S.E.2d 398, 399 (Ct. App. 2003) (concluding that an issue not addressed in the trial court's order was not preserved for appellate review because the appellant did not file a motion under Rule 59(e), SCRCP, seeking a ruling on the issue).

AFFIRMED IN PART, REVERSED IN PART, AND REMANDED.

PIEPER, KONDUROS, and GEATHERS, JJ., concur.

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[1] Because the firm's principals were already individual defendants in this action, the firm had sufficient notice and an opportunity to be heard on the guaranteed payment claim. *Cf.* Rule 4(d)(3), SCRCP (requiring service of process on a corporation or partnership to be made by delivering a copy of the summons and complaint to an officer, a managing or general agent, or to any other agent authorized by appointment or by law to receive service of process).