

IN THE COURT OF APPEALS OF IOWA

STEVEN H. HAYES,

Plaintiff-Appellant,

vs

M. E KERNS and KERNS-HAYES  
IMPLEMENT COMPANY,

Defendants-Appellees.

Filed March 23, 1988

7-440

87-344

4-1-1988  
2-1-88

FILED

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CLERK SUPREME COURT

Appeal from the Iowa District Court for Hancock County (No. 15107), Newt Draheim, Judge.

Plaintiff appeals a district court order approving the final report of receivers and ordering the distribution of assets of a corporation. **APPEAL DISMISSED.**

William B. Serangeli and Robert A. Royal of Smith, Schneider & Stiles, Des Moines, for plaintiff-appellant.

W Don Brittin, Jr. of Nyemaster, Goode, McLaughlin, Emery & O'Brien, Des Moines, for defendants-appellees.

Heard by Oxberger, C.J., and Donielson and Sackett, JJ.

**OXBERGER, C.J.**

This appeal is brought by the plaintiff Steven Hayes challenging the district court's approval of the final report of receivers and order of distribution of assets of a corporation. He contends the trial court erred in: (1) determining the question of loans due the defendant by the corporation had been fully resolved in an order of January 23, 1985; and (2) ordering the receiver to pay the defendant the sum of \$111,011.40. We dismiss the appeal.

This action involves the liquidation and receivership of the Kerns-Hayes Implement Company. On January 23, 1985, the district court ordered the corporation to be dissolved and liquidated. In its order the court adopted the findings of a Master. One of these findings was that a sum was owing from the corporation to Kerns. The Master found this amount was \$56,148.72 as of June 30, 1979. The loan called for interest to accrue at fourteen percent. The appeal of this order was dismissed by the supreme court as untimely in Hayes v. Kerns, 387 N.W.2d 302 (Iowa 1986).

In this appeal Hayes argues the trial court did not make a determination of the current amount owing until the approval of the receiver's final report. Kerns replies this issue was decided in the January 23, 1985 order and that this appeal is untimely.

We conclude the issue raised in this appeal has already been addressed on appeal. Hayes is arguing that the district court did not make a factual determination as to the exact amount owed Kerns. We disagree and reject this contention.

The trial court's order of January 23, 1985, adopted the Master's finding that Kerns-Hayes owed \$56,148.72 plus interest to Kerns. The court then ordered the current amount paid. We hold this determined the loan issue. A judgment is not defective for uncertainty when the amount due is unspecified if the amount

could be determined by a simple calculation. Hayes, 387 N.W.2d at 306. The amount owed in this case could have been calculated by simple arithmetic. The exact loan amount was therefore fully resolved by the trial court. The issue should then have been timely appealed to the supreme court.

In this appeal, Hayes is attempting to challenge the same issue that was not timely appealed in 1985. Because the issue was not timely appealed, we have no jurisdiction over the issue now and accordingly, we dismiss Hayes' appeal.

**APPEAL DISMISSED.**