FILED
JUN 2 9 1988
CLERK SUPREME COURT

IN THE COURT OF APPEALS OF IOWA

315

IN THE MATTER OF THE ESTATE OF FLORENCE E. WALKER, Deceased,	
BENFORD M. WALKER and **GLEN WALKER** and **BENFORD WALKER** and **GLEN WALKER,** "Next Friend" of Florence Walker and the Florence Walker Estate,	Filed June 29, 1988
Appellants,	
vs.	
REXFORD A. WALKER, CHARLOTTE SMITH, CHARLES J. WALKER, MILO D. DAILEY, IV, MARGARET REBECCA THURSTON, and **MICHAEL DAILEY,**	8-188 87-223
Appellees.	

Appeal from the Iowa District Court for Polk County (Probate No. 25-8339), Harry Perkins, Judge.

Appellants appeal the district court's rulings affirming the probate referee's decisions, approving an application for fees, and rejecting their request for payment of the transcript of the proceedings. **AFFIRMED.**

Benford Walker and Glen Walker, pro se, for appellants.

Bernard J. O'Malley of Connolly, O'Malley, Lillis, Hansen & Olson, Des Moines, for Valley National Bank, administrator of the estate of Florence Walker.

Considered by Oxberger, C.J., and Donielson and Schlegel, JJ. Hayden, J. takes no part.

PER CURIAM 316

This is the fifth in a series of appeals taken by the appellants, Benford and Glen Walker, regarding the estate of Florence Walker over the last ten years. Messrs. Walker appeal the district court's ruling of January 16, 1987, approving the estate's administrator's and attorney's applications for fees; affirming the probate referee's decisions approving the final report of the administrator of the estate; and rejecting the appellants' request that the court order and pay for a copy of the proceedings held between September 24 and November 4, 1986, before the referee in probate. Appellants contend that (1) numerous irregularities in the administration of the estate of Florence Walker require a finding rejecting the final report of the administrator of her estate; (2) the attorney for the estate and the administrator have a conflict of interest which should result in a reduction of their fees; (3) the district court erred in not paying for the transcript of those proceedings held on September 24, October 7, October 16, October 28, and November 4, 1986, before the referee in probate; and (4) the selection of judges in Iowa violates the equal protection clause of the United States Constitution. We affirm the district court's ruling of January 16, 1987.

All issues presented to this court in appellants' brief concerning the numerous irregularities in the administration of the estate of Florence Walker and the alleged conflict of interests on the part of the attorneys for the estate and the administrator of the estate have been previously ruled upon by this court. See In the Matter of the Estate of Florence Walker, 2-72 (June 29, 1982), 5-112 (May 28, 1985), and 6-352 (April 22, 1987) (Iowa App.). See In the Matter of Conservatorship of Florence Walker, 0-404 (March 24, 1981) (Iowa App.). The issue concerning the removal of Benford Walker as administrator of the estate and the requirement that he repay the money was ruled upon by the Polk

County District Court on October 3, 1980. This order was not appealed by the Messrs. Walker. Appellants' contention that Iowa's judicial selection process violates the equal protection clause of the United States Constitution also was ruled upon in the United States District Court for the Southern District of Iowa, Civ. No. 84-650-B, on September 6, 1984. This case was appealed to the Eighth Circuit and dismissed. As stated in our opinion previously issued on April 22, 1987, the doctrine of res judicata precludes the appellants from reasserting these issues. See In re Marriage of Kurtz, 199 N.W.2d 312, 315 (Iowa 1972) ("[A] matter once decided is finally decided and may not be again litigated . . . ."); In re Estate of Jarvis, 185 N.W.2d 753, 756 (Iowa 1971).

The issue regarding the alleged failure of the district court to tax to the estate payments for copies of transcripts of proceedings before the probate referee remains for our consideration. These proceedings were held on September 24, October 7, October 16, October 28, and November 4, 1986. Appellants contend that they could not afford to pay for the transcript themselves because their assets were tied up in the estate of Florence Walker. They claim that without the transcript, they are unable to prove "fraud, collusion, bad faith, and negligence [of the] administrator." The appellants did not provide this court with a transcription of the proceedings before the probate referee. Therefore, we must rely upon the district court's order of January 9, 1987, and the record of the hearing held regarding the appellant's motion. The district court stated it overruled appellants' motion because neither the probate referee nor the administrator or attorney for the estate, nor the majority of parties or heirs of the estate requested the proceedings in question transcribed; all parties understood that the nature of the proceedings did not dictate that it was necessary or economical to have such proceedings transcribed; the appellants were further notified by the court that they would be responsible for the expense of reporting

and transcription; that upon such notification the appellants proceeded to hire a court reporter to transcribe these proceedings and as such voluntarily incurred the expense of the transcription. We find no error in the district court's rationale. There is no requirement in the Rules of Probate Procedure wherein the referee must have the proceedings before it transcribed and taxed to the estate. I. R. Probate P. 4.1. Appellants were aware they could have the proceedings transcribed if they so desired and that they would be responsible for the cost of such transcription.

Further, those factual issues concerning the propriety of the actions of the administrator of the estate which arose out of the proceedings held before the referee cannot be addressed by this court because no record has been produced for our review. Appellants admit to this fact in their brief. It is appellants' duty to provide this court with a transcript of all evidence relevant to the issues they present, especially if they assert the court's ruling is "unsupported or contrary to the evidence." I. R. App. P. 10(b).

Costs are taxed to the appellants.

AFFIRMED.