In the United States Bankruptcy Court

for the Northern District of Iowa

Western Division

DONOVAN MOZENA and LETA R. MOZENA Debtors.

Bankruptcy No. 87-00523S

Chapter 7

DECISION: TRUSTEE'S OBJECTION TO EXEMPTIONS

The matter before the Court is the Trustee's objection to the Debtors' claim of exemption in certain personal property.

The matter came on for hearing before the Court on the 11th day of December, 1987.

The Court, pursuant to Bankr. R. 7052 makes the following Findings of Fact, Conclusions of Law and Order. This is a core proceeding under 11 U.S.C. section 157(b)(2)(A).

Debtors, Donovan L. and Leta R. Mozena, husband and wife, filed their joint voluntary petition under Chapter 7 of the Bankruptcy Code on March 4, 1987.

The Debtors listed on their joint schedule of personal property; two sets of golf clubs and two tennis rackets.

While not originally claimed as exempt, the Debtors on October 26, 1987, amended their schedule of exemptions (Schedule B-4) to each claim as exempt, one set of golf clubs and one tennis racket.

The claims of exemption in these items were grounded on the assertion that these items are household goods and exempt under Iowa Code section 627.6(5).

The Trustee, Donald H. Molstad, objected on the ground that such items were not household goods.

The applicable exemption statute (Iowa Code statute 627.6(5)) permits each debtor to claim as exempt to certain values, "household furnishings, household goods, and appliances held primarily for the personal, family, or household use of the debtor or a dependent of the debtor.

Valuation is not an issue in this contested matter proceeding.

Exemption statutes are to be liberally construed in favor of those claiming their benefits. <u>Frudden Lumber Co. v. Clifton</u>, 183 N.W.2d 201 (Iowa 1971), <u>In re Hahn</u>, 5 B.R. 242 (Bankr. S.D. Iowa 1980).

However, liberal construction of the exemption statute at hand does not allow this Court to reach the conclusion sought by the debtors.

This Court believes that the term "household goods" was intended by the Iowa Legislature to describe items of property used about the house. The Court does not believe that the exemption in household goods was intended to cover tennis rackets and golf clubs, which are generally used away from the home. <u>Cf. In re Brasefield</u>, Chapter 7 Case No. 86-01562W (N.D. Iowa Dec. 17, 1986).

IT IS THEREFORE ORDERED that the Trustee's Objection to Claim of Exemptions of the Debtors in tennis rackets and golf clubs is sustained.

So ordered on this 17th day of December, 1987.

William L. Edmonds Bankruptcy Judge