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FILED

UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF WISCONSIN

JUL 15 1986

CLERK
U.S. BANKRUPTCY COURT

In re:

Case Number:

WILLIAM VINCENT McNAMARA
SHARON ANN McNAMARA,

WF7-86-00214

Debtors

ORDER

The court having this day entered its memorandum opinion,
findings of fact, and conclusions of law;

NOW, THEREFORE, IT IS ORDERED that the trustee's objection
to the debtors' claim for exemptions is hereby denied.

Dated: July 15, 1986.

BY THE COURT:

William H. Frawley

William H. Frawley
U.S. Bankruptcy Judge

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MEMORANDUM OPINION,
FINDINGS OF FACT, AND CONCLUSIONS OF LAW

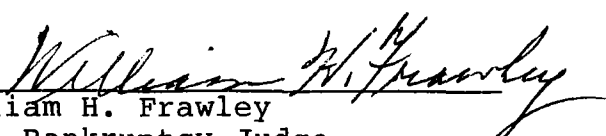
The trustee, Edward Zappen, has filed this objection to the debtors' claim for exemptions. The debtors appear by William Eifrig and contest the objection. A hearing was held on this matter on June 18, 1986, and the issues have been submitted for determination by briefs.

The court has been fully advised on the premises, heard the arguments of counsel, and carefully reviewed the file in this matter. Upon this review it is the conclusion of the court that the debtors are entitled to the exemptions they have claimed.

This opinion shall constitute findings of fact and conclusions of law in accordance with Bankruptcy Rule 7052.

Dated: July 15, 1986.

BY THE COURT:


William H. Frawley
U.S. Bankruptcy Judge