

**MEFFERD, LARRY CHARLES and JULIE ANN**, Bankr. No. 08-30034, Chapter 7 (bench ruling, September 23, 2008). **Issue 1:** Whether under S.D.C.L. § 43-45-4, Debtors could exempt two accounts receivable, valued at "unknown" on their schedule B, by claiming a value of "all" exempt on their schedule C? **Issue 2:** Whether under S.D.C.L. § 43-45-4, Debtors could exempt their accrued but unpaid wages and their 2008 tax refund, valued at "unknown" on their schedule B, by claiming a value of "unknown" exempt on their schedule C? **Ruling:** No. While it may not always be possible to assign a precise value to an item of personal property for the purposes of schedule B, a debtor must specify the dollar amount being claimed exempt under S.D.C.L. § 43-45-4 on schedule C. A claim of "all" or "unknown" is inappropriate.