

1. The home of such person, provided that such home is the principal residence of such person;
2. A manufactured home, provided that such manufactured home is the principal residence of such person;
3. All household and kitchen furniture held primarily for the personal, family, educational or household use of such person or a dependent of such person, including a personal computer and related equipment;
4. Any lot or lots in a cemetery held for the purpose of sepulcher;
5. Implements of husbandry necessary to farm the homestead and tools, apparatus and books used in any trade or profession of such person or a dependent of such person, not to exceed Ten Thousand Dollars (\$10,000.00) in aggregate value;
6. All books, portraits and pictures that are held primarily for the personal, family or household use of such person or a dependent of such person;
7. The person's interest, not to exceed Four Thousand Dollars (\$4,000.00) in aggregate value, in wearing apparel that is held primarily for the personal, family or household use of such person or a dependent of such person;
8. The person's interest, not to exceed Three Thousand Dollars (\$3,000.00) in aggregate value, in wedding and anniversary rings;
9. All professionally prescribed health aids for such person or a dependent of such person;
10. Five milk cows and their calves under six (6) months old, that are held primarily for the personal, family or household use of such person or a dependent of such person;
11. One hundred chickens, that are held primarily for the personal, family or household use of such person or a dependent of such person;
12. Two horses and two bridles and two saddles, that are held primarily for the personal, family or household use of such person or a dependent of such person;
13. Such person's interest, not to exceed Seven Thousand Five Hundred Dollars (\$7,500.00) in value, in one motor vehicle;
14. Guns, not to exceed Two Thousand Dollars (\$2,000.00) in aggregate value, that are held primarily for the personal, family or household use of such person or a dependent of such person, provided that nothing in this subsection shall be construed to allow a person to exempt guns which are used mainly as an investment or nonpersonal, family or household use;
15. Ten hogs, that are held primarily for the personal, family or household use of such person or a dependent of such person;

16. Twenty head of sheep, that are held primarily for the personal, family or household use of such person or a dependent of such person;
17. All provisions and forage on hand, or growing for home consumption, and for the use of exempt stock for one (1) year;
18. Seventy-five percent (75%) of all current wages or earnings for personal or professional services earned during the last ninety (90) days, except as provided in Title 12 of the Oklahoma Statutes in garnishment proceedings for collection of child support;
19. Such person's right to receive alimony, support, separate maintenance or child support payments to the extent reasonably necessary for the support of such person and any dependent of such person;
20. Subject to the Uniform Fraudulent Transfer Act, Section 112 et seq. of Title 24 of the Oklahoma Statutes, any interest in a retirement plan or arrangement qualified for tax exemption or deferment purposes under present or future Acts of Congress; provided, any transfer or rollover contribution between retirement plans or arrangements which avoids current federal income taxation shall not be deemed a transfer which is fraudulent as to a creditor under the Uniform Fraudulent Transfer Act. "Retirement plan or arrangement qualified for tax exemption purposes" shall include without limitation, trusts, custodial accounts, insurance, annuity contracts and other properties and rights constituting a part thereof. By way of example and not by limitation, retirement plans or arrangements qualified for tax exemption or deferment purposes permitted under present Acts of Congress include defined contribution plans and defined benefit plans as defined under the Internal Revenue Code ("IRC"), individual retirement accounts, individual retirement annuities, simplified employee pension plans, Keogh plans, IRC Section 403(a) annuity plans, IRC Section 403(b) annuities, Roth individual retirement accounts created pursuant to IRC Section 408A, educational individual retirement accounts created pursuant to IRC Section 530 and eligible state deferred compensation plans governed under IRC Section 457. This provision shall be in addition to and not a limitation of any other provision of the Oklahoma Statutes which grants an exemption from attachment or execution and every other species of forced sale for the payment of debts. This provision shall be effective for retirement plans and arrangements in existence on, or created after April 16, 1987;
21. Such person's interest in a claim for personal bodily injury, death or workers' compensation claim, for a net amount not in excess of Fifty Thousand Dollars (\$50,000.00), but not including any claim for exemplary or punitive damages;
22. Funds in an individual development account established pursuant to the provisions of Section 251 et seq. of Title 56 of the Oklahoma Statutes;
23. Any amount received pursuant to the federal earned income tax credit; and
24. Any interest in an Oklahoma College Savings Plan account established pursuant to the provisions of Section 3970.1 et seq. of Title 70 of the Oklahoma Statutes.