FILED
DEC 21 1978
CLERK SUPREME COURT

IN THE COURT OF APPEALS OF IOWA

J. O. APPELQUIST,	)	
Plaintiff-Appellant,	)	Filed December 21, 1978
vs.	)	
HELEN APPELQUIST,	)	727 2-61396
Defendant-Appellee.	)	

Appeal from Cerro Gordo District Court - B. C. Sullivan, Judge.

Husband appeals from trial court's reduction of alimony payment to wife. Affirmed.

William Pappas, of Mason City, counsel for appellant.

Rebecca Ann Belcher, of Des Moines, counsel for appellee.

Submitted to Oxberger, C. J., Donielson, Snell and Carter, JJ.

DONIELSON, J.

J. O. and Helen Appelquist were divorced on October 26, 1970 and J. O. was ordered to pay Helen $230 per month in alimony until her death or remarriage. On October 19, 1977, J. O. filed an application to modify decree to reduce the alimony payments, alleging that he had reached mandatory retirement age and his income had been drastically reduced. On November 17, 1977, the trial court, after a hearing attended only by J. O., granted J. O.'s application, reducing the monthly payment to $200. Both parties appeal, J. O. alleging that the reduction should have been greater and Helen alleging there should have been no reduction at all.

Our review is **de novo**, rule 4, Rules of Appellate Procedure. We give weight to the fact findings of the trial court, but are not bound by them. Rule 14(f)(7), R.App. P. We modify alimony awards only when there has been a material and substantial change in the circumstances of the parties making it equitable that different terms be fixed. In re Glass' Marriage, 213 N.W.2d 668, 671 (Iowa 1973).

Although J. O. did not file financial statements, the trial court found that his gross earnings at the time of the decree and the modification hearing were $26,376.39 and $13,933.08, respectively. While J. O. had not reached mandatory retirement age, he had retired eleven months early on the advice of his doctor. J. O. testified he suffers from emphysema. This early retirement was not within the contemplation of the trial court at the time of the original award, and the income lost due to this earlier termination was a sufficient change in circumstances to reduce the alimony award. In view of Helen's limited financial resources, however, we find the reduction of alimony to $200 is equitable. The modification decree is affirmed.

AFFIRMED.