



AMERICAN PENSION SERVICES®

January 26, 2018

To Whom it May Concern:

I am the Court-appointed Receiver for American Pension Services, Inc. ("APS"). On or about January 26, 2018, the Receiver made payment in satisfaction of each former APS client's Contingent Repayment Agreement. There will be no further payments made toward the Contingent Repayment Agreements. Therefore, all Contingent Repayment Agreements should be revalued to \$0 and cancelled.

Sincerely,

A handwritten signature in black ink, appearing to read "Diane Thompson", enclosed in a thin black rectangular border.

Diane A. Thompson
Court-appointed Receiver