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**IN THE UNITED STATES DISTRICT COURT
DISTRICT OF UTAH, CENTRAL DIVISION**

**SECURITIES AND EXCHANGE
COMMISSION,**

Plaintiff,

v.

**AMERICAN PENSION SERVICES, INC.,
a Utah Corporation and CURTIS L.
DeYOUNG, an individual,**

Defendants.

**STIPULATED MOTION FOR
EXTENSION OF TIME TO SUBMIT
RESPONSE TO COMMENTS OF
CLIENTS AND CREDITORS TO
PROPOSED PLAN OF LIQUIDATION
AND TO SUBMIT AMENDED PLAN OF
LIQUIDATION**

Case No.: 2:14-CV-00309-RJS-DBP

**Judge Robert J. Shelby
Magistrate Judge Dustin B. Pead**

Diane Thompson, the Court-Appointed Receiver (the “Receiver”) of American Pension Services, Inc. (“APS”), the Securities and Exchange Commission, and Curtis L. DeYoung, by and through their respective counsel, hereby stipulate and request the Court to grant the Receiver an extension of time to submit a memorandum in response to comments concerning of clients and creditors to the Proposed Plan of Liquidation and to submit an Amended Plan of Liquidation,

if any. The Receiver and SEC hereby submit the following facts and grounds in support of the Motion.

1. On September 17, 2014, the Court entered an Order Setting Deadlines Pertaining to Receiver's Proposed Plan of Liquidation (Dkt. 221). The Order scheduled the following events:

a. The Receiver to provide notice of the Proposed Plan of Liquidation to all APS clients and creditors by September 19, 2014;

b. All APS clients/creditors/interested parties to submit written responses and/or objections to the Proposed Plan by October 20, 2014;

c. The Receiver to collect, categorize, and submit to the Court comments from all those who submitted responses and/or objections to the Proposed Plan of Liquidation no later than November 4, 2014;

d. The Receiver to submit a response to the comments received and a revised Plan of Liquidation, if any, by November 21, 2014 (the "Receiver's Memoranda"); and

e. A Hearing on the Proposed Plan on December 2, 2014 at 2:00 pm.

2. The Receiver timely provided notice to more than 5,500 clients, creditors, and interested parties by September 19, 2014.

3. On or before October 20, 2014, a total of 835 separate responses were received by the Receiver from clients, creditors and interested third parties who voiced support for and/or objections to the proposed Liquidation Plan.

4. The Receiver complied with the Court's order by filing with the Court, unredacted and unaltered copies of all 835 Client Responses, along with a Summary of Responses to Receiver's Proposed Plan of Liquidation [Dkt. 316] on November 4, 2014.

5. Due to the breadth of the Client Responses, the Receiver requested additional time to submit the Receiver's Memoranda, which the Court granted on November 17, 2014 [Dkt.

335]. Pursuant to the Court's order, the Receiver's Memoranda is currently due on Wednesday, November 26, 2014.

6. Although the Receiver has expended considerable time and effort in reviewing and preparing her memoranda, the task has proven to be far more extensive considering the sheer volume of Client Responses and the unique circumstances and arguments advanced by individual clients.

7. When coupled with the fact that the Receiver is evaluating and considering amendments to the Liquidation Plan, has been waiting for the Internal Revenue Service to provide input on her request for a private letter ruling, and that she is seeking to finalize her selection of the proposed third party custodian/administrator, she needs another week to complete the Receiver's Memoranda.

8. There is good cause for requesting this short extension. First, it will give the Receiver the additional time she needs to provide fully and complete response to the Client Responses in a manner that is informative to the Court, the clients, and the process. Second, it will give her additional time to assure that any amendments to the proposed Plan of Liquidation have been properly considered, are supported by controlling legal authority, and fulfill the purposes of the receivership and the goals of this Court.

9. None of the parties to this action, nor the more than 5,500 clients will be prejudiced by this short delay. Although the Receiver has expressed a desire to have the Court approve the proposed Plan of Liquidation by the end of the year, the delay of another week should not delay that outcome, if the Court deems it necessary to schedule a hearing before the end of the year.

10. Finally, by filing the Receiver's Memoranda by next Wednesday, December 3, 2014, the Court will have sufficient time to consider the Receiver's Memoranda and schedule the matter for hearing before the end of the year.

Accordingly, the parties respectfully stipulate that the Receiver may have until December 3, 2014 to submit the Receiver's Memorandum and an amended Plan of Liquidation, if any. A proposed order is submitted concurrently herewith.

DATED this 25th day of November 2014.

/s/ Mark R. Gaylord

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CERTIFICATE OF SERVICE

I hereby certify that a true and correct of copy of the foregoing **STIPULATED MOTION FOR EXTENSION OF TIME TO SUBMIT RESPONSE TO COMMENTS OF CLIENTS AND CREDITORS TO PROPOSED PLAN OF LIQUIDATION AND TO SUBMIT AMENDED PLAN OF LIQUIDATION** was served to the following this 25th day of November 2014, in the manner set forth below:

Through the CM/ECF System for the U.S. District Court

Hand Delivery

U.S. Mail, postage prepaid

E-mail: ahardenbrook@swlaw.com; docket_slc@swlaw.com; jpollard@swlaw.com; moric@sec.gov; wadleyd@sec.gov; #SLRO-Docket@sec.gov; dleta@swlaw.com; docket_slc@swlaw.com; wsmart@swlaw.com; gbh@pkhlawyers.com; dh@pkhlawyers.com; jt@pkhlawyers.com; john@johnbagleylaw.com; jchandler@djplaw.com; cfrandsen@djplaw.com; judsonpitts@hotmail.com; judson@wimmerpitts.com; krw@scmlaw.com; ec@scmlaw.com; intakeclerk@scmlaw.com; markjgregersen@hotmail.com; feindtp@sec.gov; pmoxley@djplaw.com; cwatters@djplaw.com; tburns@djplaw.com; ajackson@djplaw.com; rpahnke@djplaw.com; utfedcourt@djplaw.com; steve@skclawfirm.com; saltlakedocketclerk@ballardspahr.com

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**[PROPOSED] ORDER GRANTING
STIPULATED MOTION FOR
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**Judge Robert J. Shelby
Magistrate Judge Dustin B. Pead**

Based on the Stipulated Motion for Extension of Time to Submit Response to Comments of Clients and Creditors to Proposed Plan of Liquidation and to Submit Modified Plan of Liquidation, and good cause appearing therefore, it is **HEREBY ORDERED THAT:**

1. The Receiver shall have until December 3, 2014 to submit her response to comments received to Proposed Plan of Liquidation and to submit a modified Plan of Liquidation, if any.

DATED this _____ day of _____, 2014.

BY THE COURT:

Honorable Robert J. Shelby
United States District Court