

Mark R. Gaylord (#5073)
Melanie J. Vartabedian (#10148)
Scott S. Humphreys (*admitted pro hac vice*)
BALLARD SPAHR LLP
One Utah Center, Suite 800
201 South Main Street
Salt Lake City, Utah 84111-2221
Telephone: (801) 531-3000
Facsimile: (801) 531-3001
gaylord@ballardspahr.com
vartabedianm@ballardspahr.com
humphreys@ballardspahr.com

Attorneys for Court-Appointed Receiver,
Diane A. Thompson

**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.

**NOTICE TO APS CLIENTS AND
CREDITORS**

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

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

NOTICE is hereby given to you, as client of American Pension Services, Inc. ("APS"), that a Proposed Plan of Liquidation has been filed in the above-referenced Court which will affect your account at APS. A copy of the Proposed Plan is attached hereto, with the exception of Appendix B. You can obtain a copy of Appendix B by accessing the website established by

the Receiver www.apsreceiver.com where a full copy of the Plan is also available for your review. In addition, attached is a summary of your account balance as of April 25, 2014.

To the extent you want to respond, object or otherwise comment on the proposed Plan and/or offer alternative suggestions, you should fill out the attached APS Client/Creditor Response to Proposed Plan of Liquidation form and return it to the Receiver per the instructions included on the form.

The Court has ordered that any and all responses shall be received by the Receiver no later than October 20, 2014.

DATED this 19th day of September, 2014

By /s/ Mark R. Gaylord
Mark R. Gaylord, Esq.
Melanie J. Vartabedian, Esq.
Scott S. Humphreys, Esq. (*admitted pro hac vice*)
BALLARD SPAHR LLP
Attorneys for Court-Appointed Receiver, Diane A.
Thompson

APS Client/Creditor Response to Proposed Plan of Liquidation

Name: _____

Client Number: _____

Address: _____

Phone: _____

E-mail: _____

Nature of Response (you may attach additional pages)

_____ hereby declares to the best of my knowledge and under penalty of perjury under the laws of the State of Utah and the United States of America that the foregoing is true and correct.

Dated this ___ day of _____, 2014.

_____ Signature

Please submit this objection form to Diane Thompson, Receiver of APS, c/o Mark R. Gaylord, 201 South Main Street, Suite 800, Salt Lake City, Utah 84101, no later than OCTOBER 20, 2014. You may also submit this objection form via email to brownld@ballardspahr.com. Please be sure to write in the subject line of the email "Response to Plan of Liquidation." Thank you.