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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.

**ORDER TERMINATING
RECEIVERSHIP AND CLOSING
ACTION**

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

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

Diane Thompson, Court-appointed Receiver (“Receiver”), of American Pension Services, Inc. (“APS”) and its related entities, has filed the Receiver’s Final Report, Final Accounting, and Motion to Terminate Receivership. [Dkt. 988]. Notice of the Motion has been provided to the former APS clients. Having read and considered the Receiver’s Motion and other relevant

filings in this action, and no written objections having been filed, the Court finds that it is appropriate to terminate this receivership and close this action. Accordingly, the Receiver's Motion [Dkt. 988] is GRANTED and IT IS HEREBY ORDERED that:

1. The Receiver is authorized to destroy records as described below:
 - APS client files for accounts closed prior to the Receivership may be immediately destroyed.
 - Files taken from the APS office and in the possession of the Receiver will be stored and may be destroyed on an ongoing basis once they reach seven years old from the date of the Receiver's appointment on April 24, 2014.
 - Files generated by the Receivership Team during the Receivership will be retained by Ballard Spahr and destroyed according to Ballard Spahr record retention policies, and/or seven years after the close of this case.
2. Diane Thompson, the Receiver, and the professionals who have worked with her (collectively, the "Receivership Team") shall be fully relieved and discharged of all duties and obligations under the Order Appointing Receiver dated April 24, 2014 [Dkt. 9] (the "Receivership Order"), and any other duties or obligations incident to her service or appointment as Receiver in this case, as well as any other duties or obligations incident to the Receiver's appointment or service as Receiver or advisor to the Receiver in this case.
3. The Receiver and the Receivership Team are and shall be fully released and discharged from: any and all claims, causes of action, suits, charges, complaints, counterclaims, actions, grievances, demands, rights, accounts, judgments, costs and all other liabilities of any kind or description whatsoever, either in law or equity, which might be brought against them for matters arising from their administration of the Receivership Estate, including, without limitation, any claim concerning or relating to the filing of any local, state, or federal tax returns for the Receivership Estate or any of the former APS clients and/or the reporting of any income,

assets, or tax consequences to any person or entity; any liability to any person or entity for any action taken in good faith in connection with carrying out the procedures set forth in any orders entered in this case or any other actions taken in good faith in connection with the receivership, and providing for payment of defense costs of any such claim so asserted, even if willful misconduct is alleged;

4. All professional fees and expenses paid which have been approved by the Court pursuant to the Receiver's prior Fee Applications are approved.

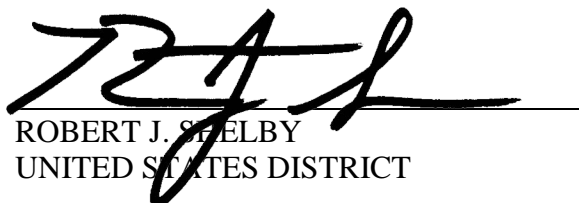
5. The Receiver may retain remaining funds of the Receivership Estate to handle the post-distribution items described in her Final Report, with any remainder to be paid to the Clerk of Court by December 31, 2018 along with unclaimed distribution payments. The Receiver will file a notice with the Court indicating the total amount turned over to the Clerk of Court. The Receiver will then be released from any obligations or further responses or assistance to former APS clients, who will be directed that they take independent steps to consult their advisors to obtain quiet title to any property still in the name of APS as administrator for their former client account.

6. This Court shall retain jurisdiction over any and all matters relating to the receivership and the Receivership Estate. To the extent any dispute arises concerning the Receiver's administration of the Receivership Estate or to the extent any person or entity seeks to pursue or assert any claim or action against the Receiver or any member of the Receivership Team arising out of or related to this receivership, the Court shall retain jurisdiction to hear and resolve any such dispute or claim.

7. The Receivership over Defendants American Pension Services, Inc. and Curtis L. DeYoung is hereby terminated effective immediately, subject to the Receiver's finalizing any remaining former APS client issues including the Receiver's execution of quit claim deeds for former APS clients holding real property titled in the name APS.

8. The Clerk of Court is directed to CLOSE this case.

SIGNED this the 12th day of July, 2018.



ROBERT J. SPELBY
UNITED STATES DISTRICT