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Guardian Services, LLC
14 S Court Street
Sullivan, IN 47882
Phone: 812-268-3998
Fax: 812-268-1607

Guardian Services, LLC

June 20, 2006

Dear Guardian Services, LLC IRA investor:

The Receiver in the *United States Securities and Exchange Commission v. Alanar Inc., et al.* matter has recently submitted a motion to the Court, requesting approval to permit the portion of Individual Retirement Accounts (“IRA”) consisting of **cash** or **non-Alanar investments**⁽¹⁾ and held by Guardian Services, LLC (“Guardian”) be rolled over to new custodians, at the election of each individual IRA investor. This motion was approved on June 19, 2006 and a copy of the approved order is enclosed. Therefore, any properly completed rollover documentation received in the future from new custodians for cash or non-Alanar investments in which Guardian provides custodial services will be honored and processed in a timely manner. Any rollover documentation previously submitted to Guardian must be resubmitted and must designate only rolling over cash and non-Alanar investments in order to be processed.

Non-Alanar investments may also be liquidated at the request of the individual account holder, with the subsequent proceeds of such liquidations being distributed to the individual account holder.⁽²⁾ Please be advised that distributions from an IRA may be net of any applicable federal and/or state taxes, which will be remitted to the appropriate taxing authority on behalf of the IRA holder.

Should individual IRA investors choose to liquidate non-Alanar investments and/or withdraw any available cash portion of their IRA, written documentation provided to Guardian must include:

- Guardian IRA account number;
- Name on the account;
- Social security number on the account;
- Non-Alanar investments to be liquidated, if applicable;
- A request to withdraw the current cash balance as well as the cash proceeds received from any liquidations; and
- Notarized signature of the account holder.

Requests for rollovers, liquidations and/or withdrawals are to be sent to:

Guardian Services, LLC
14 S. Court Street
Sullivan, Indiana 47882
Attention: Guardian IRA department

It is highly recommended that you seek individual tax advice from your own tax professional before requesting that any IRA funds be rolled over, liquidated, or withdrawn. There are specific rules regarding these issues, some of which may apply to your individual tax situation. **THE RECEIVER AND THE RECEIVER’S ACCOUNTANTS CANNOT PROVIDE YOU WITH PERSONAL TAX ADVICE.**

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