The Order of the Court is stated below:
Dated: October 20, 2026 02:09:46 PM **/s/** ROGER W GRIFFIN District Court Judge

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IN THE FOURTH DISTRICT COURT IN AND FOR UTAH COUNTY, STATE OF UTAH

AARON GRENNON, an individual, and JORY GRENNON, an individual, Plaintiffs, v. ELISHA HJORTH BROTHERSEN, an individual, MATTERS OF TAX, LLC, a Utah limited liability company, and DOE DEFENDANTS 1-5, Defendant(s).	**JUDGMENT AGAINST DEFENDANTS** Case No. 250403587 Judge: Hon. Roger Griffin

THIS MATTER was resolved after a hearing for summary judgment which came before the Court for a hearing on August 10, 2026. The Court ruled in favor of Plaintiffs as stated on the

record and subsequently signed written order, and now ENTERS JUDGMENT against Defendants, joint and several, as stated herein.

1. Judgment for $248,379.00 against Defendants and on behalf of Plaintiffs is entered, calculated as follows:

a. $113,900.00 for Forfeit Refunds.

b. $33,733.36 for accrued interest as of September 30, 2026 on the Forfeit Refunds.

c. $57,476.95 for Penalties/Interest accrued as of April 2025.

d. $8,534.93 for accrued interest as of September 30, 2026 on the Penalties/Interest.

e. $2,100.00 for sums paid to Defendants for work not completed as stated in the Complaint.

f. $621.76 for accrued interest as of September 30, 2026 for the sums paid to Defendants for work not completed.

g. $10,758.00 for funds Plaintiffs spent on an alternate tax preparer as a direct result of the Defendants conduct as described in the Complaint and Order Granting Plaintiffs' Motion for Summary Judgment. An additional amount of $2,100.00 is reserved for further order of the Court, if Plaintiffs decide to seek it by way of request to the Court as stated in ¶2 below.

h. $744.00 in costs and expenses for the lawsuit.

i. $20,510.00 for attorneys fees accrued as of September 30, 2026.

2. In granting Plaintiffs' Motion for Summary Judgment the Court authorized a maximum judgment of $300,000.00 to be entered without requiring a hearing.

a. Because $248,379.00 has already been entered herein, Plaintiffs may submit to the Court a maximum of $51,621.00 in additional non-punitive damages (including any additional attorneys fees or costs) not already considered herein.

b. The Court will consider up to this maximum amount (which, in total with the judgment herein would equal $300,00.00) without the absolute necessity of a Rule 55 Damages Hearing. However, the Court may require a hearing on any damages sought hereafter.

3. Regardless of the total amount ultimately entered by the Court for non-punitive damages, any punitive damages sought will be considered at a Rule 55 Damages Hearing and only upon additional request.

4. Interest shall continue to accrue at the same rates until paid in full.

5. This Judgment can be augmented from time to time to account for ongoing accrued interest without need of returning to the Court, which may be shown by affidavit from Plaintiffs' counsel.

6. Consistent with the Court's Order Granting Motion for Summary Judgment and the oral order of the Court at the hearing of August 10, 2026, this judgment may be supplemented and/or superseded at a later date to allow for additional non-punitive and punitive damages, if the same are proven to the Court and the additional amounts are ordered.

[SEE TOP OF FIRST PAGE FOR COURT ENDORSEMENT]

Approved to Form:

/s/ Kyle Adams
Kyle Adams, Attorney for Plaintiffs

/s/ Gary Guelker
Gary Guelker, Attorney for Defendants
Signed by Kyle Adams, with permission