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Petitioner

IN THE THIRD JUDICIAL DISTRICT COURT
IN AND FOR SALT LAKE COUNTY, STATE OF UTAH

In the Matter of the Marriage of:

REBECCA LONG OKURA,

Petitioner,

and

PAUL STERLING OKURA,

Respondent.

DECREE OF DIVORCE

Case Number: 264901349

Judge: Matthew Bates

Commissioner: Michelle Blomquist

THIS MATTER comes before the Court on Petitioner's Verified Petition for Divorce. The parties, having reached a written Stipulation and Property Settlement Agreement, the same having been received and approved by the Court. The Court, having entered its Findings of Fact and Conclusions of Law, and for good cause otherwise appearing:

IT IS HEREBY ORDERED, ADJUDGED, AND DECREED

The Petitioner is hereby awarded a Decree of Divorce from Respondent, said Decree to become final upon its being signed by the court and entered in the Office of the Third Judicial District Court Clerk

1. The parties have been for a period of three or more months immediately prior to the filing of the Complaint for Divorce in this action residents of Salt Lake County, State of Utah.
2. During the marital relationship the parties have resided in the state of Utah and this court has jurisdiction over both parties pursuant to Utah Code Annotated Section 78B-3-205
3. The parties to this action are husband and wife having been married on October 11, 2008. The parties have not yet separated residence and currently reside together per the terms below.
4. Irreconcilable differences have arisen between the parties, making continuation of the marriage impossible and the marriage no longer viable.
5. There has been one child born as issue of this marriage:

Child's Initials	Birth month and year
OMO*	May 2010

*child had a legal name change by court order. Her birth initials were SMO.

6. The child is a resident of Salt Lake County, State of Utah, and presently resides at 5180 S Moor Mont Dr., Holladay, UT 84117. In compliance with Utah Code Annotated Section 81-11-209, Petitioner verifies that the child has resided with their parents during the last five years.

7. Utah is the home state of the parties' minor child, pursuant to Utah Code Annotated Section 81-11-101(6), and Utah has jurisdiction over this matter, pursuant to Utah Code Annotated Section 81-11-201(1), in that the child has lived in Utah with a parent for at least six consecutive months immediately prior to the commencement of this action.

8. Pursuant to Utah Rule of Civil Procedure 100(a), the parties state that there are no proceedings for custody, child support or parent-time, a protective order or a criminal or delinquency case in regard to the above-named minor child filed or pending in the Juvenile Court of this or any other state.

9. Pursuant to Utah Code Section 81-11-209, the parties have not participated, as a party or witness or in any other capacity, in any other proceeding concerning the custody of or parent-time with the child, nor does the party know of any proceeding that could affect the current proceeding, nor does the party know of any other person not a party to the proceedings who has custody of the child or claims rights of custody or parent-time.

10. Neither party is receiving any public assistance for the benefit of the dependent child here in issue.

PARENTING PLAN

Physical Custody and Parent Time

11. The parties shall share 50/50 joint physical custody of the minor child with parent-time by each parent being exercised as set forth below.

12. Parent-time shall be as the parties may agree with input from the child who will be 16 years old in May 2026 and intends to graduate from High School a year earlier than would be her usual date of matriculation.

13. The parties agree that it is the best interest of the child to have frequent contact with both parties and will accommodate contact, both live and through technology, during his or her parent-time.

Legal Custody (decision making)

14. The parties shall be awarded joint legal custody of the child and shall implement the terms of the Parenting Plan, incorporated herein.

15. The parties shall be awarded joint legal custody of the child and shall cooperate and work together for the best interests of the child in making joint decisions regarding each child's medical and mental health, educational pursuits, religious affiliation, and any and all significant matter affecting any child's life. The parties shall inform each other when issues arise regarding the child and shall do so within a reasonable period of time, prior to making significant legal-custody decisions regarding any child. Both parties shall be afforded the opportunity to gather and exchange information that would be helpful in making a decision and present that information to the other party. The parties shall then work together to make a decision within a reasonably short period of time, relative to the timeline presented by the urgency of the issue.

16. If the parties are unable to reach an agreement on any issue related to the child, under the terms of the paragraph above, the party who wishes to have

resolution of the issue shall present, in writing, a demand for the parties to attend mediation by a specified reasonable date. If the decision is urgent and cannot be delayed, or if the other party refuses to participate in mediation, attempts to delay mediation, or otherwise intends to make a decision without regard to the other parent's agreement, the party wishing for resolution may turn to the court directly by filing a motion for relief.

17. In the dispute resolution process:

- a. preference shall be given to the provisions in the parenting plan;
- b. parents shall use the designated process to resolve disputes relating to implementation of the plan, except those related to financial support, unless an emergency exists;
- c. a written record shall be prepared of any agreement reached in mediation or counseling and provided to each party;
- d. if arbitration becomes necessary, a written record shall be prepared and a copy of the arbitration award shall be provided to each party;
- e. if the court finds that a parent has used or frustrated the dispute resolution process without good reason, the court may award attorney's fees and financial sanctions to the prevailing parent;
- f. the district court shall have the right of review from the dispute resolution process; and
- g. these provisions, which are taken verbatim from Subsection (10)(c) of Utah Code Section 81-9-203 must be, pursuant to the provisions of

Subsection (10)(c) of Utah Code Section 81-9-203, set forth in any and all final decrees or orders.

18. Each party shall have the right to treat the child for emergency medical needs. Each party shall have absolute and complete access to all educational and medical records of the child. Each party shall be listed as a parent for the purposes of school contact or medical care provider contact. Each party shall reasonably provide the other with contact information regarding schools or other educational programs, teachers, leaders of religious training, coaches or leaders of extra-curricular activities and other contact information that allows the other parent to participate in the child's lives. Both parents shall provide notice to the other parent of issues relating to any illness or accident or other circumstance that affects the child's health and welfare, as soon as reasonably possible. Both parties shall have open access to contact the necessary persons or entities so that the party will be notified of significant activities of the child, whether related to education, sports, arts, extra-curricular activities, or other activities events in which the child participates so that both parents may attend or participate, if otherwise not prohibited by court orders or the binding agreements of the parties.

19. The parties shall be ordered to follow the advisory guidelines found at Utah Code Annotated Section 81-9-202.

20. If either party wishes to relocate out of the State of Utah or more than a thirty-minute average drive from his or her current residence, and that party intends to retain 50% parent-time, the party wishing to relocate must give sixty

(60) days written notice to the other party indicating the intent to move and a new parent-time schedule must be negotiated through the joint custody provisions herein, or determined by the court if the parties cannot agree after mediation.

21. The parties are both absolutely committed to supporting and speaking highly of the other parent to the minor child.

Payments for the Benefit of the Child

22. Petitioner is currently self-employed. Her W-2 income for 2025 was \$65,000. However, Petitioner acknowledges that she also receives distribution payments from her firm based on the firm's performance. The parties agree to an average annual distribution of \$55,000. Combining W-2 plus disbursements, Petitioner's gross monthly income is \$10,000.00.

23. Respondent is currently self-employed and employed also by Okura & Associates, Hawaii. Respondent's 2025 W-2 income from Okura & Associates was \$49,800. However, Respondent acknowledges that he also receives distribution payments from his company based on the company's performance. The parties agree to an average annual distribution of \$10,200. Combining W-2 plus disbursements, Respondent's gross monthly income is \$5,000.00.

24. The joint custody worksheet was used in calculating the child support amount. Based on the income of the parties and their division of overnights for parent-time, and pursuant to Utah Code Annotated and the child support guidelines set forth therein, Petitioner shall be ordered to pay \$211.00 to Respondent each month for child support. Child support shall be paid until each

child reaches age 18 or graduates from high school in that child's normal and expected year of graduation, whichever is later, unless that child is not primarily residing with either parent after graduation and before turning 18 years old.

25. Petitioner shall pay child support in two increments each month; one-half on the 5th and one-half on the 20th of each month.

26. If a child support order has not been issued or modified within the previous three years, or if there has been a substantial change in circumstances, a parent, legal guardian, or the office may move the court to adjust the child support order pursuant to Utah Code Annotated Section 81-6-212(5), (3) – (4).

27. Each party has a duty to disclose a change income that could reasonably result in a modification of child support. In addition, each party has the duty to investigate whether their change in income could potentially modify child support (see <https://ors.utah.gov/child-support/calculate-child-support/>). Child support shall be modified if:

- A. Either party's income changes by 30%; or
- B. Child support would change by 15% or more if the recalculation is occurring within three years of the date of the Decree of Divorce; or

28. Child support would change by 10% or more if the recalculation is occurring after three years of the date of the Decree of Divorce

Insurance and Other Expenses

29. Pursuant to Utah Code Annotated Section 81-6-208, Petitioner shall be ordered to maintain in force any and all health, accident and dental insurance for

the benefit of the minor child as available, so long as the same is available at reasonable cost. If the Respondent has or gains employment that has the availability of medical insurance for the child, the parties shall determine which party has the more reasonable policy and rate, and that party shall insure the child. Petitioner shall continue that coverage as to the child until the child attains the age of 18 years or has graduated from high school during the child's normal and expected year of graduation, whichever occurs later.

30. If, at any point in time, a dependent child is covered by the health, hospital, or dental insurance of *both* parents, the health, hospital, or dental insurance plan of Petitioner shall be primary coverage for the dependent child and the health, hospital, or dental insurance plan of Respondent shall be secondary coverage for the dependent child. If a parent remarries and his or her dependent child is not covered by that parent's health, hospital, or dental insurance plan but is covered by a step-parent's plan, the health, hospital, or dental insurance plan of the step-parent shall be treated as if it is the plan of the remarried parent and shall retain the same designation as the primary or secondary plan of the dependent child.

31. Petitioner shall pay 100% of the out-of-pocket costs of the premium actually paid by the insuring party for the child's portion of insurance. According to statute, the child's portion of the premium is a per capita share of the premium actually paid for the family and shall be calculated by dividing the premium amount by the number of persons covered under the policy and multiplying the

results by the number of minor children of the parties. The insuring party shall be ordered to provide verification of the coverage of the insurance to the other party upon the divorce or upon initial enrollment and thereafter, and notify the other party of any change in insurance carrier, premium or benefits within 30 days of the date he or she knows of the change.

32. Each party shall share, one-half to each, all reasonable and necessary uninsured medical expenses, dental, orthodontic, optical, preventative care, routine visits, allergists or other specialist care, prescriptions, medical devices or psychotherapeutic expenses, including deductibles and co-payments, incurred for the minor child and actually paid by the parties. The party who incurs the medical expense shall provide written verification of the cost and payment of medical expenses to the other party within 30 days of payment. In addition to any other sanctions provided by the court, a parent incurring medical expenses may be denied the right to receive credit for the expense or to recover the other party's share of the expenses if that party fails to comply with this provision.

Payment to reimburse a party for paid medical expenses shall be made within 30 days of receipt of verification of payment.

33. Petitioner will pay for all extra-curricular activities of the minor child.

34. The child attends a private school, Realms of Inquiry. The parties are committed to keeping the child at that private school until her graduation.

Petitioner will pay the costs of Realms of Inquiry including trip costs.

35. Because Petitioner has agreed to pay 100% of the health insurance premium for the minor child, 100% of the private school costs for the minor child, and 100% of the extra-curricular activities of the minor child, Respondent has agree to provide funds to Petitioner each month in an amount equal to the child support paid by Petitioner to Respondent, which in essence causes no funds to change hands (except for the non-routine child's out-of-pocket medical, mental, dental, and vision expenses not covered by insurance).

Child Tax Credits/Exemptions

36. The parties shall alternate years wherein each may claim the child as a tax exemptions and be awarded any tax credits related to the child for the purpose of calculating his or her State and Federal income taxes, beginning with Petitioner claiming the child for tax year 2026.

PROVISIONS NOT PART OF THE PARENTING PLAN

The Murray Townhouse

37. Prior to marriage, Petitioner acquired an interest in real property commonly known as 6058 Glencoe Court, Murray, UT 84123. (Herein referred to as "the Murray townhouse."). Petitioner agrees that the Murray Townhouse shall be awarded to Respondent.

38. The Respondent shall be awarded the temporary and permanent, exclusive use and possession of said real property and all right, title and interest in said real property, including any reserve account, subject to the mortgage obligation owing on the property, HOA, taxes, and insurance. Petitioner will carry

the mortgage in her name until such time as Respondent: 1) gives Petitioner notice that Respondent wishes to sell the property, at which point the house will be listed for sale, 2) Respondent fails to make three timely payments of mortgage (including insurance and taxes) or HOA, at which time Petitioner may sell the home and be paid any catch-up payments she has made on the mortgage, or 3) the elapse of three (3) years from the date of the Divorce Decree, at which time Respondent will refinance the property into his own name or sell the home.

39. Respondent will sign an Assumption of Liability which will allow Petitioner to continue to be the mortgage holder but make Respondent liable for the mortgage, HOA, taxes, and insurance.

40. Petitioner will fully cooperate in the sale of the Murray townhouse when Respondent is ready to sell.

41. If Respondent does not wish to reside in or sell the property, he may continue to rent to the current renter (or a new renter), manage the property, and retain any profits from the rental of the property. However, because the property will remain in Petitioner's name and Petitioner will have to remain the business owner of the rental per Murray code, Respondent's profits will be provided to him as 1099 independent contractor income paid from Petitioner as owner/business owner to Respondent. All obligations and liabilities will be paid out of profits before 1099 income is provided to Respondent.

The Holladay Home

42. During the course of marriage, the parties acquired an interest in real property commonly known as 5180 S Moor Mont Dr., Holladay, UT 84117. (Herein referred to as the “Holladay home.”)

43. It is reasonable, necessary and proper that the Petitioner shall be awarded the temporary and permanent, exclusive use and possession of said real property and all right, title and interest in said real property, including any reserve account, subject to the mortgage obligation owing on the property and the taxes and insurance. The house is already in Petitioner’s sole name and no deed transfer need be executed. Respondent forever waives any claim to this property.

Alimony

44. Both parties to this action are able-bodied and self-employed, and neither party shall be awarded any alimony from the other and any such claim is forever waived.

Retirement and Investment Accounts (Cryptocurrency)

45. During the course of the marriage, the parties have acquired investment accounts, cryptocurrency, retirement benefits, and/or IRAs. Each party shall be awarded the accounts held in his or her own name.

Other Accounts

46. The parties have accrued bank accounts and other accounts/asset accounts during the course of their marriage. Each party shall be awarded the accounts held in his or her own name.

47. The parties do not hold joint accounts.

Businesses

48. During the course of the marriage, Petitioner has created the following companies or non-profit entities:

- A. Long Okura, PC (attorneys at law)
- B. Antiqua Veritas, LLC (a defunct bookstore)
- C. The Murray townhouse business license (as landlord)
- D. Live Long Coaching (dba Wu Coach)
- E. Old Truths Library & Reading Room (501(c)(3))
- F. Okura Family Management LLC (to pay the minor child for work provided to Long Okura, PC, per the requirements of IRS rules)

49. The Petitioner shall be awarded all right, title and interest in the business entities found in the prior paragraph, including any inventory, assets, or receivables associated with the business, subject to the Petitioner being responsible for and holding Respondent harmless from any payables, encumbrances or other obligations associated with said businesses (except as to the Murray townhouse per the terms found elsewhere in this document).

50. Prior to and during the course of marriage, Respondent acquired the business Bizlift.com. The Respondent shall be awarded all right, title and interest in the business Bizlift.com, including any inventory, assets, or receivables associated with the business, subject to the Respondent being responsible for

and holding Petitioner harmless from any payables, encumbrances or other obligations associated with said business.

Taxes

51. The parties have historically filed married separate and will do so for 2025. Each party agrees that he or she is solely responsible for any and all unpaid taxes individually or in any business held in his or her name for any year. If the parties are required to file jointly for 2025 because of use of the health care exchange, each party will only be liable for any tax debt owed as would be owed by him or her separately if they were to file separately. Petitioner has filed for all tax years prior to 2025; Respondent will hold Petitioner harmless on liability arising for any tax year for which Respondent has not yet filed.

Debts

52. Except as found in this document in other provisions, all debts accrued during the course of marriage (credit cards, medical bills, loans, etc.) are the sole responsibility of the party in whose name the debt is held. The parties agree to hold the other party harmless on such debt. The parties do not have joint debt.

53. The payment of the debts set forth above shall be non-dischargeable in bankruptcy. The party not obligated to pay a joint obligation shall do the following: a) Send a copy of the Decree to each joint creditor that he/she is not required to pay that joint debt; b) notify that joint creditor of the current separate address for each party; c) Inform the joint creditor that each party is entitled to receive individual statements, notices, and correspondence required by law or by

the terms of the contract. Also, inform the creditor that no negative credit report or other exchange of credit history or repayment practices may be made regarding the joint debt, unless the creditor has first made a demand for payment on the party who was not required to pay the debt; and d) with respect to a creditor for medical expenses provided to a minor child, notify the creditor that a claim for unpaid medical expenses may not be made against the parent who has paid in full his or her share of the medical and dental expenses required to be paid by that parent. The foregoing is meant to comply with the provisions of Utah Code Annotated Section 81-4-501(2)-(4).

Personal Property

54. All items or heirlooms received by inheritance or gift through a family-line are the sole property of the person who received the inheritance, heirloom, or gift.

55. Petitioner is to be awarded the 2014 Ford Fusion. Respondent is to be awarded the Volkswagen Jetta, subject to the debt associated therewith, holding Petitioner harmless for the associated debt.

56. Prior to and during the course of the parties' marriage, the parties acquired various personal property, such as furniture, electronics, household goods, recreational equipment, artwork, jewelry, and other items. The parties shall each be awarded the personal property each owned prior to marriage. The parties shall equitably divide the personal property acquired during the course of the marriage. If the parties cannot agree on an equitable division of the property,

each party shall be ordered to make a detailed list of the items in the home, the value of the items, and a proposed distribution of the items. The parties shall be ordered to exchange immediately all items whose distribution is not in dispute and to attend mediation to resolve any disputes as to further distribution.

57. Prior to the marriage, Petitioner was known as Rebecca Long. It is reasonable, necessary and proper that Petitioner's prior name be restored to her at any time, if she so chooses, and that the Decree of Divorce act as her name change court order.

58. Each party shall pay his or her own attorney fees and court costs incurred.

59. Each party shall be ordered to execute and deliver any necessary documents to transfer the title and ownership of the property of the parties pursuant to the Decree entered in this matter.

60. Any and all property and money received or retained by either party pursuant to the divorce shall be deemed the separate property of such party free and clear of any right, interest or claim of the other party, including the right to inherit or to be named as a beneficiary except as specifically awarded therein, and each party shall have the right hereafter to use and enjoy, independently of any claim or right of the other party, all items of real or personal property awarded to them.

61. It is reasonable that, if either party fails in the performance of any of his or her obligations under the Decree, the aggrieved party shall have the right to sue for damages for the breach thereof, or to seek such other legal remedies that

may be available to him or her, including attorney's fees being awarded for the breach.

[THIS DOCUMENT CONCLUDES HERE; SIGNATURES ARE FOUND ON FIRST PAGE.]

Approved as to form this 15th day of April 2026.

/s/ Paul Sterling Okura*

Paul Sterling Okura

Respondent

*electronically signed by Rebecca Long Okura with emailed permission from Paul Sterling Okura dated April 15, 2026.

RULE 7 NOTICE

Pursuant to Rule 7 of the Utah Rules of Civil Procedure, you have seven (7) days, not counting the day this proposed order was served upon you, to either approve this order as to form or submit a written objection outlining the reason(s) why you believe this proposed order does not accurately reflect the Court's ruling. If you fail to approve this order as to form or submit a written objection within this timeframe then this order will be submitted to the Court for signature and entry and the Court may deem any objection to form waived.

CERTIFICATE OF SERVICE

You will please take notice that the undersigned Petitioner will submit the foregoing **DECREE OF DIVORCE** to the court for signature upon the expiration of seven (7) days from your receipt of this notice, unless written objection is filed prior to that time, pursuant to Rule 7(j)(4) of the Utah Rules of Civil Procedure. I hereby certify, that on this 10th day of April 2026, I delivered true and correct copy(s) of the same to the following party(s) by email for approval as to form and content:

Paul Sterling Okura
5180 S. Moor Mont Dr.
Holladay, UT 84117
(801) 414-1812
sterling@bizlift.com
Respondent

/s/ Savannah Perschon