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**IN THE THIRD JUDICIAL DISTRICT COURT  
IN AND FOR SALT LAKE COUNTY, STATE OF UTAH  
450 South State Street | PO Box 1860, Salt Lake City, Utah 84114-1860**

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In the matter of the marriage of:

MARC COHEN,

Petitioner,

and

KATHRYN COHEN,

Respondent.

**DECREE OF DIVORCE**

Case No. 264901416

Judge: Stephen Nelson

Commissioner: Michelle Blomquist

This matter came before the Court as a stipulated divorce. The Court, having reviewed the *Petition for Decree of Divorce, Stipulation and Settlement Agreement, Stipulated Joint Parenting Plan*, and other documents on file herein, and being fully informed, entered its *Findings of Fact and Conclusions of Law*. The Court, being fully informed, hereby enters the following Decree of Divorce:

**JURISDICTION AND VENUE**

1. Petitioner, Marc Cohen (“Marc”), and respondent, Kathryn Cohen (“Kate”), are bona fide residents of Salt Lake County, State of Utah, and have been for more than three (3) months immediately preceding the filing of this action.

2. Marc and Kate were married on June 24, 2006, in Salt Lake County, Utah, and are currently married.

3. Marc and Kate separated on or about August 1, 2025.

### **GROUND**

4. Marc and Kate are granted a divorce based on the grounds that irreconcilable differences have arisen during the course of the marriage, making continuation of the marriage impossible.

### **MINOR CHILD**

5. The parties have one child as issue of this marriage a, to wit, SGC, born January 2009, hereinafter referred to as the “Minor Child.”

6. **Custody:** Marc and Kate are awarded joint legal custody of the Minor Child. Kate is awarded primary physical custody of the Minor Child. Marc and Kate shall comply with the *Stipulated Joint Parenting Plan* and Advisory Guidelines.

7. **Parent Time:** Marc and Kate shall exercise parent time as they agree. If Marc and Kate are not able to agree on a parent time schedule, Marc shall exercise regular parent time pursuant to Utah Code Section 81-9-302.

8. **Holiday and Vacation Time:** Marc and Kate shall share holiday and vacation time with the Minor Child as they agree. If Marc and Kate are not able to agree on holiday time with the Minor Child, Marc shall exercise holiday parent time pursuant to Utah Code Section 81-9-302. Marc and Kate shall each have two weeks of uninterrupted parent time in the summer. Marc and Kate shall exchange summer parent time scheduling plans on or before April 1 of each year.

Kate's election shall take priority in even numbered years and Marc's election shall take priority in odd numbered years if there is a conflict with the schedule.

**9. Telephone Contact/Virtual Parent Time:** Marc and Kate shall both have the opportunity to exercise daily telephone contact/virtual parent time with the Minor Child when he/she is not exercising in person parent time. Marc and Kate shall be respectful of the other party's schedule when exercising virtual parent time. If the Minor Child is not able to answer the phone when her parent calls, the party exercising parent time shall make every effort to ensure the Minor Child promptly returns the other parent's phone call. If the parties are able and inclined, they should exercise virtual parent time via FaceTime, web cam, or similar technology when he/she is not exercising in person parent time with the Minor Child.

**10. Right of First Refusal:** Marc and Kate shall provide the other party the right of first refusal to care for the Minor Child if he/she is leaving the Minor Child with a third party overnight.

**11. Relocation:** If either Marc or Kate intends to relocate more than 150 miles from his/her current residence, he/she shall provide the other party with written notice of the relocation (as defined above) no later than sixty (60) days prior to the intended move. Marc and Kate shall follow the notice and agreement provisions of Utah Code Section 81-9-209.

**12. Child Support:** Marc and Kate shall calculate Child Support pursuant to the Utah Child Support Guidelines. Marc's monthly earned income is approximately \$35,416. Kate's monthly earned income shall be imputed at \$1,257. Marc and Kate shall use a sole custody Child Support Worksheet, resulting in a Child Support obligation for Marc to pay in the amount of \$2,713 per month. Child Support is due one-half ( $\frac{1}{2}$ ) on or before the 5<sup>th</sup> and one-half ( $\frac{1}{2}$ ) on or

before the 20<sup>th</sup> day of every month. Child Support shall continue until such time as the Minor Child attains the age of eighteen (18) or graduates from high school with her regularly scheduled class, whichever occurs last.

**13. Health Insurance and Health Related Expenses:** Marc and Kate shall maintain medical insurance for the benefit of the Minor Child as long as it is available at a reasonable cost through his/her employer or through the ACA Marketplace. Marc shall assume and pay any and all out-of-pocket amounts incurred for the medical, mental health, dental, prescription, optical, and orthodontia care of the Minor Child, including any applicable co-payments, premiums, out-of-pocket expenses, and deductibles unless otherwise agreed between the parties in writing.

**14. Health Related Expenses Reimbursement:** If Kate incurs an out-of-pocket medical, mental health, dental, prescription, optical, or orthodontia expense on behalf of the Minor Child, she shall submit to Marc an invoice, receipt, and/or bill for the out-of-pocket expense within thirty (30) days of payment or receiving same and shall be reimbursed by Marc within thirty (30) days of his/her receipt of the medical, mental health, dental, prescription, optical, or orthodontia invoice, receipt, and/or bill.

**15. Double Health Insurance Coverage:** If, at any point in time, a dependent child is covered by the health, hospital, or dental insurance plans of both parents, the health, hospital, or dental insurance plan of Marc shall be primary coverage for the dependent child, the health, hospital, or dental insurance plan of Kate 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.

**16. Private School Expenses:** The Minor Child shall continue her high school education in private school until she graduates. Marc shall assume and pay any and all expenses associated with the private school education of the Minor Child, including but not limited to, tuition, uniforms, books, electronics, materials, and extra school related expenses, etc.

**17. Automobile Insurance for the Minor Child:** Marc shall obtain and maintain automobile insurance for the Minor Child.

**18. Extra-Curricular Expenses:** Marc and Kate shall assume and pay any and all extra-curricular expenses, incurred for the Minor Child that are agreed to in advance and in writing regarding the impact on the finances and parent time of each party. The party incurring the agreed upon extra-curricular activity expense shall submit to the other party an invoice, receipt, and/or bill for the expense within thirty (30) days of payment of the agreed upon amount, or receiving same, and shall be reimbursed for the expense within thirty (30) days of his/her receipt of the invoice, receipt, and/or bill.

**19. Expenses Incurred While Exercising Parent Time:** Marc and Kate shall each assume and pay the expenses he/she incurs while exercising his/her parent time with the Minor Child unless the expense and financial responsibility have been agreed to in advance in writing.

**20. Taxes:** Kate is awarded the right to claim the Minor Child as a dependent for tax purposes each and every year the Minor Child is eligible to be claimed as a dependent, even after the age of majority, unless Marc will receive a benefit on his taxes. If Marc will receive a benefit on his taxes by claiming the child as a dependent for tax purposes, Marc and Kate shall alternate

claiming the child on his/her taxes each year until she is no longer eligible to be claimed as a dependent for tax purposes.

**21. Derogatory Comments:** Marc and Kate are restrained from making negative or derogatory comments about the other party in the presence of the Minor Child. In addition, Marc and Kate shall admonish third parties from making derogatory comments about the other party in the presence of the Minor Child and should immediately remove the Minor Child from the conversation and/or area if third parties are making disparaging or derogatory comments about the other party.

**22. Bank and College Savings Accounts for the Minor Child:** The Minor Child's accounts, college and otherwise, shall remain with the same custodians and beneficiaries as they have had during the marriage. If viewing rights are not readily available, account statements shall be provided within ten (10) days of written request by either party.

### **ALIMONY**

23. Marc was the primary financial provider during the course of the marriage. The marital assets will produce sufficient income to meet Kate's financial need after the divorce via property settlement. Kate will not have a financial need with the property settlement described in paragraphs 38, 39, and 40 below, therefore no alimony is awarded and any request for alimony is forever barred.

### **DEBTS AND MARITAL ASSETS**

**24. Personal Property:** During the marriage, the parties acquired certain items of personal property and household furnishings which are marital property. The personal property and household furnishings acquired during the course of the marriage, which are marital

property, shall be equitably divided between the parties as they agree. If they are unable to agree on a division of personal property, the property shall be divided by Kate choosing an item, then Marc choosing an item, Kate choosing an item, and so on until all of the marital personal property and marital household furnishings are divided. Personal property gifted to the parties from a third party is awarded to the party to whom the property was gifted unless otherwise agreed between the parties. Items gifted from third parties or inherited are not marital property to be divided.

25. **Marital Home:** During the course of the marriage, the parties acquired a home and certain real property located at 5511 S. Merlyn Drive, Holladay, Utah ("Marital Home"). Marc and Kate shall both continue to own the Marital Home together in Joint Tenancy. Kate is awarded sole and exclusive use and possession of the Marital Home until it is sold. Marc shall continue to pay all expenses for the Marital Home until it is sold. The Marital home shall be listed for sale one (1) year (the spring) after the Minor Child graduates from High School, or as otherwise agreed in writing. Marc and Kate shall list the Marital Home for sale with a mutually agreed upon realtor and follow the advice and recommendations of the realtor to list the Marital Home for sale, including but not limited to, repairs and improvements to the property, listing price, offers and counteroffers, etc. If the parties cannot agree on a realtor to list the Marital Home for sale, the parties shall each submit three (3) names of realtors to the Court and the Court shall appoint a realtor to list the Marital Home for sale. When the Marital Home is sold, Marc shall be reimbursed ½ his carry costs for the costs and expenses related to the Marital Home that he incurred after entry of the Decree of Divorce. After the mortgage is extinguished, closing and realtor fees paid, and Marc is reimbursed, Marc and Kate shall equally (50/50) divide

the remaining net proceeds from the sale of the Marital Home. The parties shall equally participate in closing costs, realtor fees, capital gains taxes, etc.

26. **Juniperpointe Condo:** During the course of the marriage, Marc and his mother purchased a house and certain real property located at 825 Juniperpointe Court, Salt Lake City, Utah ("Condo"). The marital interest in the Condo is awarded to Marc as his sole and separate property with no claim by Kate, and Marc shall hold Kate harmless therefrom.

27. **Cottonwood Country Club:** During the course of the marriage the parties purchased and maintained a membership at the Cottonwood Country Club. Marc and Kate shall sell their membership at the Cottonwood Country Club and equally divide the net proceeds.

28. **Automobiles:** During the course of the marriage, the parties leased automobiles. Kate is awarded the use of the Landcruiser and Marc shall continue to pay the lease payment. At the conclusion of the lease, Marc shall pay the amount due to purchase the Land Cruiser and the Land Cruiser shall be awarded to Kate as her sole and separate property with no claim by Marc, and she shall hold him harmless therefrom. Marc shall continue to have sole and exclusive use of the leased Mercedes that he drives with no claim by Kate and he shall hold her harmless therefrom.

29. Marc and Kate shall both contact his/her lien holder(s) and have the other party's name removed from the loan/lease, the title, and any insurance associated with his/her automobile pursuant to the agreement above. The parties are ordered to send an authorization to the other party's lien holder(s) to remove his/her name, if necessary.

30. **Retirement Accounts:** During the course of the marriage, the parties established and contributed to their individual retirement accounts. Marc and Kate are each awarded the



retirement accounts in his/her name as his/her sole and separate property with no claim by the other party.

**31. Checking and Savings Accounts:** During the marriage, the parties maintained checking and savings accounts. Marc and Kate are each awarded his/her separate checking and savings accounts as his/her sole and separate property with no claim by the other party.

**32. Business Interest:** During the course of the marriage, the parties acquired an interest in CF2 Industries, 4KAMS Ventures, MCDT Ventures, and MedMountain Ventures. These entities, their assets and liabilities, are awarded to Marc as his sole and separate property with no claim by Kate and Marc shall hold Kate harmless therefrom.

**33. Horse:** During the course of the marriage Kate acquired a horse. Kate is awarded the horse as her sole and separate property with no claim by Marc and she shall hold Marc harmless therefrom.

**34. Credit Card Debt:** During the marriage, the parties used credit cards. Marc and Kate have no outstanding credit card debt. If there are any outstanding credit card debts, the party who incurred the debt shall pay the outstanding credit card debt unless otherwise agreed in writing.

**35. 2025 Tax Return:** Marc and Kate shall cooperate to file their joint 2025 Income Tax Return. Marc shall pay any outstanding liability and if there is a refund, the refund shall be applied to Marc's 2026 income tax.

**36. Angel Investments:** During the course of the marriage the parties made Angel Investments. Marc manages the investments and shall provide an annual report to Kate each year. Marc and Kate agree they should divide the returns on the investments as follows:

a. Marc and Kate shall equally divide the net return on the investments (after tax) for any return that is received within eight (8) years of the entry of the Decree of Divorce.

b. Marc and Kate shall divide the net return on the investments (after tax) 75/25 (75% Marc/25%Kate) for any return that is received within 9-15 years of the entry of the Decree of Divorce.

c. Marc shall receive all of the return on Angel Investments after 15 years of the entry of the Decree of Divorce.

**37. BREP Asia Investments:** Marc and Kate invested in BREP Asia during the course of the marriage. Any BREP Asia liquidation event or net income shall be divided equally (50/50) between them no matter when the liquidation event occurs (if the assets are held in Marc's name alone, he will pay the income tax and divide the net proceeds with Kate after the taxes have been calculated).

**38. Operating Cash Prior to Divorce:** Marc and Kate have each received \$100,000 into his/her separate accounts from the marital assets. These funds are no longer subject to division in the divorce.

**39. Global Property Settlement:** Marc and Kate have resolved their asset division and alimony claims with a global property settlement which factors in investment assets, passive income, actual financial needs of both parties and ongoing support, needs for emergency cash, and support for the Minor Child. Marc and Kate worked with Matthew Mitton to draft an Asset Protection Trust ("APT") that is irrevocable to secure lifetime post tax income for Kate. Marc and Kate agreed on an annuity solution that Marc shall pay to provide Kate a lifetime post tax income paid each month in the amount of \$10,000 per month until the Minor Child goes to

college (this amount includes Marc's Child Support obligation of \$2,713). When the Minor Child goes to college and until the Marital Home is sold, the amount of monthly support payment shall reduce to \$9,000 per month. After the sale of the Marital Home, the monthly support payment to Kate shall be \$8,000 per month, at which time the 2% per annum annual inflation adjustments shall begin in order to maintain the same standard of living. After the first two (2) years of payments of the global property settlement and after the Marital Home is sold, either party shall have the option to convert from monthly payments to the remaining amount of the annuity per the APT documents and Schedule B of the APT. The global property settlement payments shall survive Kate's remarriage or cohabitation as defined by law, etc. and are not taxable to Kate because they are a property settlement based on the party's marital assets at the time of divorce.

**40. Asset Protection Trust:** The parties have placed funds sufficient to generate lifetime income for Kate in an irrevocable trust ("APT") managed by an independent trustee chosen by both parties. The independent trustee shall hold funds in trust that will guarantee Marc's obligation to provide Kate a lifetime income during his lifetime, and at his death the APT shall continue to pay Kate the same monthly income until her death. When both parties are deceased, the corpus of the trust passes to the party's child. Kate shall have the ability to draw down up to \$200,000 from the annuity residual in the APT value at any time after the sale of the Marital Home. The residual value will decrease by the amounts of any such draw Kate elects to exercise.

**41. Miscellaneous Marital Debt:** During the course of the marriage, the parties incurred miscellaneous debt. If any of the marital bills remain unpaid or have out-of-pocket obligations, the party who received the benefit shall assume and pay the bill(s) and shall hold the other party harmless therefrom.

**42. Later Discovered Debt:** It is reasonable and proper that if other joint debts are later discovered and otherwise not divided between the parties herein, the person incurring the debt shall be solely responsible for payment thereof and should hold the other party harmless therefrom. In addition, the party incurring the debt shall inform the creditor of his/her responsibility to pay the joint debt and keep the creditor informed of the party's current address(es) for purposes of notification.

**43. Full Disclosure:** Marc and Kate each represented he/she has fully informed and advised the other party of the parties' property and estate, both marital and individual, in its entirety. In addition, each party separately acknowledged that if it is discovered at a later date that such full disclosure has not been made, some or all of the terms contained herein may be modified in light of the newly discovered asset or value, i.e. the undisclosed asset, shall immediately be transferred to the other party as his/her sole and separate property with no claim by the other party.

#### **MISCELLANEOUS**

**44. Maiden Name:** Kate is restored to the use of her family name, Kathryn Anderson, if she desires.

**45. College Costs and Expenses:** Marc shall pay for the college costs and expenses for the Minor Child from his separate assets with no contribution (unless agreed upon) from Kate.

**46. Mediator and Attorney's Fees:** Marc and Kate shall assume and pay the mediator and attorney's fees and costs incurred herein. If the parties are unable to agree on how attorney's fees will be paid, Marc and Kate shall each pay his/her own attorney's fees and costs incurred herein.

47. **Dispute Resolution:** Marc and Kate shall make a good faith effort at mediation prior to filing a Petition or other pleading with the Court to modify, clarify, or enforce this document or other final order of the Court.

48. **Legal Representation:** Marc and Kate each acknowledged that he/she has had separate, independent legal advice by counsel of his/her own selection or the opportunity to obtain legal advice and counsel. Kate met with Martin N. Olsen and Marc met with Thomas J. Burns to review the proposed Stipulation and Settlement. Marc and Kate have been fully informed of their legal rights and obligations. Each party further acknowledged that neither party is entitled to rely on the attorney of the other to inform him/her of his/her legal rights. Each party further acknowledged that he/she fully understands the terms of their agreement and that the terms set forth therein accurately reflect his/her separate understanding and agreement.

49. The Stipulation of the parties became effective and enforceable when signed by all parties. The Stipulation resolves a complete settlement of all claims as alleged in the Petition for Decree of Divorce and any and all pending motions. The Stipulation is entire and complete and embodies all understandings and agreements between the parties as it relates to the Petition for Decree of Divorce. No prior or contemporaneous oral or written agreements or matters outside of the Stipulation have any force or effect. Marc and Kate are aware that they have a right to proceed to trial in this matter to present all of their evidence and witnesses, but waived this right. Marc and Kate are satisfied that the Stipulation is fair and reasonable. There are no questions Marc or Kate have to ask or unresolved issues that need to be addressed. All issues either party wishes to raise have been incorporated in the Stipulation.

50. **Divorce:** Marc and Kate consent to the entry of a Decree of Divorce that is consistent with the terms of this Stipulation. Anne A. Cameron has prepared the paperwork to finalize the divorce as attorney mediator consistent with Rule 2.4 of the Rules of Professional Conduct. Anne A. Cameron has prepared the formal documents to implement the agreement reached by the parties in mediation. Anne A. Cameron has not served as the attorney for either Marc or Kate. Anne A. Cameron has not provided legal advice to either party with regard to their legal rights or responsibility in this case. Anne A. Cameron has not advised either party whether it is in their best interest to resolve their differences in a manner that is set forth in the Stipulation. Consistent with Rule 2.4 of the Utah Rules of Professional Conduct, Anne A. Cameron recommended that both Marc and Kate seek independent legal advice prior to signing the Stipulation or any other legal document that relates to this divorce action. The parties were encouraged to consult with an attorney so that they are fully advised of their legal rights and responsibilities and so that they have an opportunity to ask and have answered all questions that pertain to the advisability of resolving this legal action pursuant to the terms of the Stipulation. Kate met with Martin N. Olsen, and Marc met with Thomas J. Burns to review this Stipulation prior to signing.

51. **Execution of Documents:** Marc and Kate shall execute and deliver to the other such documents as are required to implement the provisions of the Decree of Divorce entered by the Court within thirty (30) days of the date the Decree of Divorce is entered.

**Entered by the Court on the date and as indicated by the Court's Seal  
at the top of the first page.**

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**END OF ORDER**

Approved as to Form and Content:

/s/ Marc B. Cohen (w/permission)

Dated: April 29, 2026

*Marc B. Coehn, pro se*

/s/ Kathryn Cohen (w/permission)

Dated: April 30, 2026

*Kathryn Cohen, pro se*