The Order of the Court is stated below:
Dated: October 09, 2026 09:14:38 AM
/s/ THADDEUS MAY
District Court Judge

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

In the Matter of the Marriage of: **JEFFREY GOSZTYLA,** Petitioner and **SUSAN WIET**, Respondent	**DECREE OF DIVORCE** Case No.: 244900312 Judge: Thaddeus May Commissioner: Joanna Sagers

This matter came before the Court for a three-day bench trial on June 23, 24, and 25, 2026. Petitioner Jeffrey Gosztyla appeared and was represented by Russell Yauney. Respondent Dr. Susan Wiet appeared and was represented by Scott Wiser of the Law Office of Wiser & Wiser. The Court having entered its Findings of Fact and Conclusions of Law dated August 20, 2026, and being fully advised, now enters the following **Decree of Divorce**:

IT IS HEREBY ORDERED, ADJUDGED, AND DECREED as follows:

1. Divorce. The parties are mutually granted a divorce on the grounds of irreconcilable differences.

2. Jurisdiction and continuing jurisdiction. The Court has personal and subject-matter jurisdiction over the parties and the marital estate under Utah Code 81-1-201. Venue is proper. The Court retains continuing jurisdiction over property, support, and related financial orders.

3. Incorporation of Judicial Settlement Conference Order. The following operative provisions of the Order Re February 27, 2026 Judicial Settlement Conference that remain applicable are restated as part of this Decree. Paragraph 4 of this Decree supersedes the marital-residence provisions of the JSC Order to the extent of any inconsistency:

(a) Precious metals acquired during the marriage (personal, as distinct from Sovegna-owned precious metals addressed below) shall be physically divided equally. Petitioner indicated at trial that he has received his share.

(b) The 529 education savings plan for the parties' children shall remain intact and be used solely for the children's educational expenses. Neither party shall withdraw, encumber, or access those funds without mutual written agreement or further court order.

(c) The vehicle in the possession of the parties' daughter, Stella, belongs to Stella and shall not be claimed or encumbered by either party.

4. Marital residence. The real property at 876 E 4th Ave., Salt Lake City, Utah (the "Marital Residence") is marital property. The Marital Residence shall be sold, and the net proceeds (after reasonable costs of sale and realtor commissions) shall be divided equally (50/50), subject to the equalization adjustments in Paragraph 12. Any capital gains taxes resulting from the sale shall be divided equally. The parties shall select a listing agent and place the property on the market within thirty (30) days of entry of this Decree. They shall attempt to stipulate to a listing price; if they cannot agree, they shall defer to the listing agent's recommendation. If they cannot agree on a listing agent, each shall submit three names to the Court, and the Court may schedule an expedited hearing to select one.

5. Sovegna PLLC. Sovegna PLLC is awarded solely to Respondent Dr. Susan Wiet, free and

clear of any claim by Petitioner, subject to the protected operating capital retained therein. The Court adopts a total divisible marital value of $254,297.47, consisting of: (i) going-concern operating value of $184,304.00; (ii) non-operating business-owned precious metals of $27,770.00; and (iii) excess business cash of $42,223.47 after protecting $100,000.00 of Sovegna's checking/money-market cash as non-divisible corporate working capital. Petitioner is awarded a property equalization credit of $127,148.74 for his fifty percent share of that divisible value ($92,152.00 going-concern + $13,885.00 precious metals + $21,111.74 excess cash), which is applied in the net equalization in Paragraph 12.

6. JGSW Properties LLC / commercial condominium. JGSW Properties LLC, whose sole asset is the commercial medical office condominium at 850 E 300 South, Unit A, Salt Lake City, Utah, is awarded solely to Respondent. The Court values the condominium at $840,000.00 as of November 25, 2024 (Jerry Webber, MAI). After approximately $730,000.00 in Canyon View/UFirst and Mountain West SBA commercial mortgages, net commercial equity is $110,000.00. Petitioner is awarded an equalization credit of $55,000.00 (fifty percent of that equity), applied in Paragraph 12. Within ninety (90) days of entry of this Decree, Respondent shall refinance JGSW's commercial loans to remove Petitioner's name. Until refinance is complete, Respondent shall pay all JGSW property obligations and hold Petitioner harmless from any liability thereon.

7. Equitable offsets and credits to Respondent. Respondent is awarded the following non-contingent equalization offsets totaling $203,733.50, applied in Paragraph 12:

(a) Commercial preservation credit of $151,900.00 (one-half of $303,800.00 in JGSW mortgage, tax, and BOA payments made by Respondent/Sovegna during the

approximately 31-month litigation pendency).

(b) Refinance-delay credit of $7,500.00 for excess interest caused by Petitioner's refusal to unlock a credit lock that obstructed the March–November 2025 refinance opportunity.

(c) Disparate post-filing spending credit of $44,000.00 (one-half of the $88,000.00 disparity found by the Court based on Aaron Schuler's comparative spending analysis).

(d) HSA equalization credit of $333.50 (fifty percent of Petitioner's employer-sponsored HSA balance of $667.00). Petitioner retains sole ownership of his HSA.

8. Warner Bros. Discovery restricted stock / RSUs. Petitioner's Warner Bros. Discovery restricted stock grants and RSU accounts held at Fidelity that were outstanding as of January 18, 2024 are marital property and shall be divided equally in kind by grant and lot, with Respondent receiving fifty percent (50%) of each such grant and lot and Petitioner retaining his fifty percent (50%). The Court's approximately $215,238.00 valuation of the pre-cutoff grants, and the corresponding $107,619.00 half-share, are reference valuations only and do not create a fixed-dollar award or alter the equal in-kind division. All stock grants awarded after January 18, 2024 are Petitioner's separate post-separation compensation and are not divided. The parties' prior division of Petitioner's March 2024 bonus is undisturbed. The Court declines to separately divide Petitioner's 2025 and 2026 video-game bonuses in the property division, those amounts having been considered in the spousal-support income baseline.

9. Retirement and investment accounts. All marital retirement interests shall be divided fifty percent (50%) to each party based on present values as of the date of this Decree (to capture passive growth). The accounts include, without limitation: (a) Petitioner's Warner Bros. 401(k)

ending in 99828; (b) Petitioner's Rollover IRA ending in Y90138597; (c) Petitioner's Disney Pension Plan D (to be divided by QDRO using the accrued-benefit formula through the Decree date); (d) Respondent's Fidelity IRA ending in 236 (including her former University of Utah 457(b) rollover); (e) Respondent's Fidelity Roth IRA ending in 9006; (f) Respondent's Fidelity IRA ending in 2468; (g) Respondent's SE 401(k) ending in 594; and (h) Respondent's Edward Jones SEP-IRA ending in 856. The parties are encouraged to structure transfers to minimize the need for QDROs and related administrative fees. The parties are encouraged to work together to divide their retirement accounts in whatever manner minimizes the need to obtain qualified domestic relations orders and resulting administrative fees. Any QDRO or other implementing order necessary to effectuate a division ordered herein shall conform to the division ordered by this Decree.

10. Non-retirement brokerage and bank accounts. The taxable Fidelity Joint Brokerage Account ending in 1073 shall be divided equally in kind as of the Decree date. The joint Canyon View CU savings/checking account ending in 457 has already been equitably divided. The joint Canyon View CD ending in 306 (holding approximately $6,601.92, $6,855, and $6,947) is marital and shall be divided equally.

11. Petitioner's separate inherited accounts. The following accounts are awarded solely to Petitioner as his separate property and shall not be divided: Vanguard account ending 7326; Computershare accounts ending 4626 and 2423; and Watershed Holdings Certificate 766522.

12. Net property equalization from Marital Residence proceeds. To balance the awards of Sovegna and JGSW to Respondent and the offsets in Paragraph 7 against Petitioner's equalization credits, Petitioner shall pay Respondent a net, non-contingent property equalization

payment of exactly $21,584.76, which shall be deducted from Petitioner's share of the Marital Residence sale proceeds and paid directly to Respondent at closing (or upon distribution of sale proceeds). If the contingent tax-loss credit in Paragraph 13 is triggered, that equalization payment increases to exactly $39,584.76, likewise deducted from Petitioner's share of the Marital Residence sale proceeds and paid to Respondent.

13. Amended tax returns and contingent tax-loss credit. By September 19, 2026, Petitioner shall execute the joint amended individual tax returns for 2022 and 2023 and the JGSW returns for 2022–2024 prepared by Respondent's CPA. Any resulting tax refund shall be divided equally. If Petitioner fails to execute the returns within thirty (30) days, Respondent is awarded an additional contingent tax-loss credit of $18,000.00, and the equalization payment under Paragraph 12 becomes $39,584.76.

14. Spousal support (alimony). Petitioner shall pay alimony to Respondent under the following tiered structure:

(a) Tier 1: $13,855.24 per month for the first five (5) years following entry of this Decree.

(b) Tier 2: Thereafter, $12,308.99 per month for the remaining seventeen (17) years and four (4) months (reflecting the Court-found marriage duration of twenty-two years and four months).

(c) Consistent with Utah Code 81-7-102(1), alimony shall be paid monthly on the first day of each month, beginning the first day of the first month after entry of this Decree (or immediately if entered on the first), unless the parties agree in writing to a

different payment date or method.

(d) Alimony shall terminate upon the statutory events in Utah Code 81-4-505, including but not limited to the death of either party, Respondent's remarriage or cohabitation with another person, and as otherwise provided by law.

15. Attorneys' fees and costs. Each party shall bear his or her own attorneys' fees and costs incurred in this action.

16. Further documents and cooperation. Each party shall execute all documents and take all actions reasonably necessary to carry out this Decree, including deeds, refinance applications, account-transfer forms, QDROs, and tax filings. Either party may submit appropriate implementing orders, including QDROs, for the Court's signature.

17. Finality. This Decree, together with the Findings of Fact and Conclusions of Law entered August 20, 2026, and the incorporated Judicial Settlement Conference Order, constitutes the final judgment of the Court on all claims certified for trial.

END OF ORDER

NOTICE OF ELECTRONIC FILING

This order, once signed by a judicial officer, will bear the judge's electronic signature, date of signature, and the seal of court at the top of this document.

RULE 7 NOTICE

Approved as to form: /s/ Russell Yauney, Counsel for Petitioner (Oct 2, 2026)

Certificate of Service

On this 10th day of September, 2026, I sent a true and correct copy of the foregoing document to the following individual via email:

Russell Yauney, Esq.
Counsel for Petitioner

/s/ Scott Wiser
_____
Scott Wiser, Counsel for Respondent