

**UNITED STATES DISTRICT COURT  
MIDDLE DISTRICT OF FLORIDA  
ORLANDO DIVISION**

**UNITED STATES OF AMERICA,**

**Plaintiff,**

v.

**Case No: 6:17-cv-35-Orl-18TBS**

**VICKY BARWICK, JASMINE  
MORALES and Q A TAX SERVICE,  
INC.,**

**Defendants.**

---

**ORDER**

This case was referred to the United States Magistrate Judge for a report and recommendation on Plaintiff United States of America's Motion for Default Judgment (the "Motion") (Doc. 30). On October 13, 2017, the Magistrate Judge entered a Report and Recommendation (Doc. 31) regarding same, to which Plaintiff filed an Objection (Doc. 32) on October 27, 2017. No other objections were filed.

The Court reviewed the Report and Recommendation (Doc. 31) and conducted a de novo review of the portions of the Report and Recommendation to which Plaintiff objected, specifically the recommendation that the Motion be denied without prejudice to the extent it seeks entry of a judgment of disgorgement in the amount of \$389,656.00 without first holding an evidentiary hearing. It is hereby **ORDERED** and **ADJUDGED** as follows:

1. United States Magistrate Judge Thomas B. Smith's Report and Recommendation (Doc. 31) is **APPROVED** and **ADOPTED** and is made part of this Order for all purposes, including appellate review.

2. Plaintiff United States of America's Motion for Default Judgment (Doc. 30) is **GRANTED in part** and **DENIED in part** as follows:

a. The Motion is **GRANTED** to the extent it seeks entry of a permanent injunction on the terms proposed by Plaintiff and a finding that Plaintiff is entitled to the remedy of disgorgement.

b. The Motion is **DENIED without prejudice** to the extent it seeks entry of judgment of disgorgement in the amount of \$389,656.00.

3. A separate Order of Permanent Injunction will follow entry of this Order.

4. Plaintiff United States of America shall be given an opportunity to present evidence at an evidentiary hearing before the United States Magistrate Judge to establish the amount of disgorgement. Any requests pertaining to said hearing shall be directed to the United States Magistrate Judge.

**DONE and ORDERED** in Orlando, Florida, this 16 day of November, 2017.

  
\_\_\_\_\_  
**G. KENDALL SHARP**  
SENIOR UNITED STATES DISTRICT JUDGE

Copies to:

Counsel of Record  
Unrepresented Parties