

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
FORT MYERS DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

Case No.: 2:19-cv-496-FtM-38NPM

ESTATE OF DEAN R.
DANIELSEN, through personal
representative Paige A. Showalter,

Defendant.

_____ /

ORDER¹

Before the Court is United States Magistrate Judge Nicholas P. Mizell's Report and Recommendation ("R&R") ([Doc. 21](#)). The R&R considers Plaintiff's Corrected Motion for Default Judgment ([Doc. 20](#)). Neither party timely objected, so the matter is ripe for review.

After conducting a careful and complete review of the findings and recommendations, a district judge may accept, reject, or modify the magistrate judge's R&R. See [28 U.S.C. § 636\(b\)\(1\)](#); see also *Williams v. Wainwright*, [681 F.2d 732 \(11th Cir. 1982\)](#). In the absence of specific objections, there is no requirement that a district judge review factual findings de novo, *Garvey v. Vaughn*, [993 F.2d 776, 779 n.9 \(11th Cir. 1993\)](#), and the court may accept, reject, or modify, in whole

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or in part, the findings and recommendations, [28 U.S.C. § 636\(b\)\(1\)\(C\)](#). The district judge reviews legal conclusions de novo, even in the absence of an objection. See [Cooper-Houston v. Southern Ry. Co.](#), 37 F.3d 603, 604 (11th Cir. 1994).

After a careful, complete, and independent examination of the file, the Court accepts and adopts the R&R in full.

Accordingly, it is now

ORDERED:

- (1) The Report and Recommendation ([Doc. 21](#)) is **ACCEPTED and ADOPTED** and incorporated into this Order.
- (2) Plaintiff's Corrected Motion for Default Judgment ([Doc. 20](#)) is **GRANTED**.
- (3) The Clerk is **DIRECTED** to **enter a default judgment** in favor of the United States of America against the Estate of Dean R. Daniels, through personal representative Paige A. Showalter, in the amount of \$6,418,880.09.
- (4) The Clerk is **DIRECTED** to terminate all pending motions or deadlines and close the file.

DONE and ORDERED in Fort Myers, Florida on October 21, 2020.


SHERI POLSTER CHAPPELL
UNITED STATES DISTRICT JUDGE

Copies: All Parties of Record