UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
FORT MYERS DIVISION

UNITED STATES,

Plaintiff,

v. Case No: 2:20-cv-991-JLB-NPM

LIONEL PEQUENO and ALECIA GALLEGOS,

Defendants.

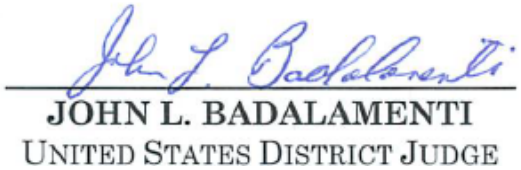
ORDER

On August 1, 2021, the Magistrate Judge entered a Report and Recommendation ("R&R") recommending that the United States of America's motion for default judgment (Doc. 16) be granted. (Doc. 17.) No objections have been filed and the time to do so has expired. A district judge may accept, reject, or modify the magistrate judge's R&R. 28 U.S.C. § 636(b)(1). In the absence of objections, a district judge is not required to review the factual findings in the report de novo, but legal conclusions are reviewed de novo even without an objection. Id.; Cooper-Houston v. S. Ry. Co., 37 F.3d 603, 604 (11th Cir. 1994); Garvey v. Vaughn, 993 F.2d 776, 779 n.9 (11th Cir. 1993).

After an independent review of the record, and noting that Defendants have not objected, the Court agrees with the R&R. Accordingly, the Report and Recommendation (Doc. 17) is **ADOPTED** and made part of this Order. The motion for default judgment (Doc. 16) is **GRANTED**. The Clerk is **DIRECTED** to enter final default judgment against Lionel Pequeno and Alecia Gallegos as follows:

judgment against Lionel Pequeno in the amount of $296,310.27 as of May 15, 2021, plus statutory interest under 26 U.S.C. §§ 6621, 6622 until paid; and the federal tax liens against Lionel Pequeno for the tax years 2008, 2010, 2011, and 2012 are valid and enforceable against the property located at 410 F Road, LaBelle, Florida.[1] The Clerk is **further directed** to close the file.

ORDERED at Fort Myers, Florida, on September 13, 2021.



JOHN L. BADALAMENTI
UNITED STATES DISTRICT JUDGE

[1] "A default judgment must not differ in kind from, or exceed in amount, what is demanded in the pleadings." Fed. R. Civ. P. 54(c). Here, the Complaint sought a sum of "$290,819.26 as of September 30, 2020, plus further interest and statutory additions including penalties as allowed by law." (Doc. 1 at 6.) The motion for default judgment, however, requests "$296,310.27, as of May 15, 2021 . . . ." (Doc. 16 at 10.) Even so, the motion for default judgment and accompanying exhibits make clear that the larger figure (i.e., $296,310.27) is attributable to additional interest and statutory additions as of May 15, 2021. (Id. at 4; Doc. 16-1 at 4, ¶ 9; Doc. 16-6.) Thus, the $296,310.27 sum does not violate Federal Rule of Civil Procedure 54(c). United States v. Carlson, No. 1:16-cv-2013-AT, 2016 WL 7015694, at *2 n.2 (N.D. Ga. Oct. 26, 2016); United States v. Wagner, No. 2:16-cv-292-FtM-38MRM, 2016 WL 4473471, at *3 (M.D. Fla. Aug. 3, 2016), adopted 2016 WL 4441533 (M.D. Fla. Aug. 23, 2016).