

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA
WEST PALM BEACH DIVISION**

CASE NO. 21-82056-CIV-CANNON/Reinhart

CELIA R. CLARK,

Plaintiff,

v.

**UNITED STATES OF AMERICA and
INTERNAL REVENUE SERVICE,**

Defendants.

**ORDER GRANTING JUDGMENT IN FAVOR OF THE
UNITED STATES AS TO COUNT I OF THE COMPLAINT; GRANTING
JUDGMENT IN FAVOR OF THE UNITED STATES' COUNTERCLAIM;
AND ADMINISTRATIVELY CLOSING CASE**

THIS CAUSE comes before the Court upon the Parties' Joint Motion for Entry of Judgment ("Motion") in favor of the United States as to Count I of Plaintiff's Complaint and to the United States' Counterclaim [ECF No. 155]. Upon consideration of the Motion [ECF No. 155], the Court **GRANTS** the motion as follows:


1. Having reached a resolution of all the issues in this case, judgment on Count I of the Complaint and the United States' Counterclaim is entered in favor of the United States and against Celia Clark in the amount of **\$11,636,919**.¹
2. The terms of the settlement include Clark's payment of **\$5,200,000**, inclusive of payments already made as described in the Motion [ECF No. 155 p. 2 n.2].
3. Provided the parties file a copy of the settlement agreement on the docket no later than **May 21, 2024**, the Court will retain jurisdiction to enforce the settlement agreement

¹ The Court previously entered partial judgment in favor of the United States as to Count 2 of Plaintiff's Complaint [ECF No. 152].

until **May 14, 2025**. Failure to file the settlement agreement on the docket will nullify this provision of the Order.

4. Upon full satisfaction of the terms of the settlement agreement between the parties, the United States shall file a Satisfaction of Judgment.
5. On or before **August 8, 2024**, the United States shall file a status update on settlement with the Court, regardless of whether the Court's retention of jurisdiction holds as stated in paragraph 3 above.
6. The parties have agreed to bear their own costs and expenses incurred in this action, including possible attorneys' fees.
7. The Clerk shall **CLOSE** this case for administrative purposes only. Any scheduled hearings are **CANCELED**, any pending motions are **DENIED AS MOOT**, and all deadlines are **TERMINATED**.

DONE AND ORDERED in Chambers at Fort Pierce, Florida, this 14th day of May 2024.


AILEEN M. CANNON
UNITED STATES DISTRICT JUDGE

cc: counsel of record