

IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF FLORIDA  
MIAMI DIVISION

CASE NO. 15-21326-CIV-GOODMAN  
[CONSENT]

UNITED STATES OF AMERICA,

Plaintiff,

v.

CERY PERLE,

Defendant.

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**ORDER GRANTING APPLICATION FOR  
CONTINUING WRIT OF GARNISHMENT**

This matter is before the Court upon Plaintiff, United States of America's, *Ex Parte* Application for Writ of Continuing Garnishment. [ECF No. 30]. The Court has carefully reviewed the merits of the application and the record in this matter.

A Consent Judgment was entered in favor of the United States of America and against Defendant Cery Perle for the unpaid balance of income taxes for tax years 1999 through 2001 and 2003 through 2010. [ECF No. 28]. As a result, on that date, Defendant became indebted to the United States of America for a total amount of \$2,760,758.87, plus interest. *Id.* According to the Government, Defendant has failed to satisfy the debt, which, as of April 18, 2022, has increased to a total amount of \$3,656,813.70. [ECF No. 30].

The Government seeks a writ of garnishment under 28 U.S.C. § 3205, which requires inclusion of the following information:

- (A) the judgment debtor's name, social security number (if known), and last known address;
- (B) the nature and amount of the debt owed and the facts that not less than 30 days has elapsed since demand on the debtor for payment of the debt was made and the judgment debtor has not paid the amount due; and
- (C) that the garnishee is believed to have possession of property (including nonexempt disposable earnings) in which the debtor has a substantial nonexempt interest.

28 U.S.C. § 3205(b)(1).

The Government's motion properly complies with all three requirements.

Accordingly, after due consideration, it is **ORDERED AND ADJUDGED** as follows:

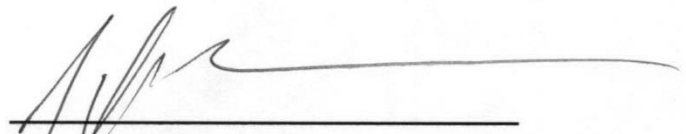
1. Plaintiff, United States of America's, Application for Writ of Continuing Garnishment is hereby **GRANTED**;

2. The Garnishee, Merlola Industries, LLC, whose address is 7950 NW 53rd St., Suite 341, Miami, Florida 33166 shall answer this writ within ten (10) days of service of this writ. Furthermore, the Garnishee shall withhold and retain any property in which the debtor has a substantial nonexempt interest and for which the Garnishee is or may become indebted to the judgment debtor pending further order of the Court. If the Garnishee fails to answer this writ or withhold property in accordance with this writ,

the United States of America may petition the Court for an Order requiring the Garnishee to appear and explain the reason for not abiding by this writ; and

3. The United States, through its counsel, Philip Doyle, Trial Attorney, Tax Division, United States Department of Justice, P.O. Box 310, Ben Franklin Station, Washington, D.C. 20044, shall serve the Garnishee and the judgment debtor with a copy of this writ of garnishment in accordance with 28 U.S.C. § 3205(c)(3), and shall certify to the Court that service was made. Plaintiff shall serve this writ on Garnishee with accompanying instructions explaining the requirement that the Garnishee submit a written answer to the writ, and that its answer shall comply with 28 U.S.C. § 3205(c)(4). Further, Plaintiff shall serve this writ on the judgment debtor with accompanying instructions for objecting to the answer of the Garnishee and for obtaining a hearing on the objections.

**DONE AND ORDERED** in Chambers, at Miami, Florida, on April 25, 2022.



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Jonathan Goodman  
UNITED STATES MAGISTRATE JUDGE

**Copies furnished to:**  
Counsel of Record