

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

ACOPIA, LLC,

Plaintiff,

v.

CASE NO. 8:18-cv-439-T-26MAP

CHRISTOPHER WAYNE LAWSON, *et al.*,

Defendants.

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**ORDER**

**UPON DUE AND CAREFUL CONSIDERATION** of the procedural history of this case, together with Plaintiff's submissions, it is **ORDERED AND ADJUDGED** that Plaintiff's Application for Clerk's Default Against Defendant Department of Treasury-Internal Revenue Service (Dkt. 29) is denied because Plaintiff failed to effect proper service on this agency of the United States as required by Rule 4(i)(1) of the Federal Rules of Civil Procedure. Additionally, when properly served, this Defendant as an agency of the United States will have sixty (60) days from the date of service within which to respond to the complaint. See Fed. R. Civ. P. 12(a)(2).

**DONE AND ORDERED** at Tampa, Florida, on March 26, 2018.

s/Richard A. Lazzara

**RICHARD A. LAZZARA  
UNITED STATES DISTRICT JUDGE**

**COPIES FURNISHED TO:**

Counsel of Record