UNITED STATES DISTRICT COURT FOR THE SOUTHERN DISTRICT OF ILLINOIS

RICHARD M. O'DONNELL,

Plaintiff,

V.

Case No. 12-cv-1134-JPG-PMF

UNITED STATES OF AMERICA, INTERNAL REVENUE SERVICE and VICTOR R. PAGAN,

Defendants.

MEMORANDUM AND ORDER

This matter comes before the Court for case management purposes. There is no evidence in the record that service of process has been effected upon the defendants within 120 days after the filing of the complaint, as prescribed by Federal Rule of Civil Procedure 4(m). Accordingly, the Court hereby **ORDERS** the plaintiff to **SHOW CAUSE** on or before December 31, 2013, why this case should not be dismissed without prejudice for failure to timely effect service. Failure to respond in a timely manner to this order will result in dismissal of this action.

The Court further **GRANTS** the motion for leave to withdraw as counsel and substitute new counsel (Doc. 16). The Clerk of Court is **DIRECTED** to remove Carina C. Federico and add Karen A. Smith as counsel for the defendant United States.

IT IS SO ORDERED.

DATED: November 25, 2013

s/J. Phil Gilbert

J. PHIL GILBERT

DISTRICT JUDGE