

UNITED STATES OF AMERICA v. PIONEER AMERICAN INS. CO.
5-2732 370 S. W. 2d 445

Opinion delivered September 16, 1963.

Appeal from Sebastian Chancery Court, Ft. Smith District; *Hugh Bland*, Chancellor.

Chas. M. Conway and *Robert E. Johnson*, for appellant.

Bethell & Pearce, for appellee.

PER CURIAM. This is the same case as *U. S. v. Pioneer American Insurance Company* (No. 5-2732), 235 Ark. (Adv.) 267, 357 S. W. 2d 653. On June 4, 1962 we held that the attorney's fee was superior to the federal tax lien. The United States Supreme Court granted *certiorari*, and on June 10, 1963 held that the federal tax lien was superior to the attorney's fee (see *U. S. v. Pioneer American Ins. Co.*, 374 U. S. 84, 83 S. Ct. 1651, 10 L. Ed. 770). Our judgment of June 4, 1962 was reversed and the cause remanded to us. The mandate of the United States Supreme Court has been duly received; and in accordance with the said mandate we now set aside our judgment of June 4, 1962, and reverse the decree of the Chancery Court, and remand this cause to the Chancery Court for further proceedings not inconsistent with the said opinion of the United States Supreme Court in this cause.