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Opinion of the Court.

United States Fidelity & Guaranty Company, ante, p. 483, and *United States v. Butterworth-Judson Corporation, post*, p. 504.

Decree affirmed.

STRIPE ET AL., RECEIVERS, v. UNITED STATES.

CERTIORARI TO THE CIRCUIT COURT OF APPEALS FOR THE SECOND CIRCUIT.

No. 496. Submitted November 23, 1925.—Decided January 11, 1926.

Decided upon the authority of *Price v. United States, ante*, p. 492, 6 Fed. (2d) 752, affirmed.

Messrs. Ben. A. Matthews and Harold Harper, for petitioners.

Solicitor General Mitchell and Messrs. Jerome Michael, Henry Gale, and Ralph F. Fuchs, Special Assistants to the Attorney General, for the United States.

MR. JUSTICE BUTLER delivered the opinion of the Court.

In this case there is presented the question whether, in the distribution of the assets of Johnson Shipyards Corporation among its creditors by receivers appointed in an equity suit, the United States under R. S. § 3466 is entitled to have its claim against the corporation for taxes first satisfied. The facts (300 Fed. 952) are in all respects similar to those in *Price v. United States, ante*, p. 492. The question of law involved is identical. The United States is entitled to priority.

Decree affirmed.