778

December 20, 1933

Mr. Elbert R. Thurman
County Attorney, Santa Cruz County
Nogales, Arizona

Dear Dad:

In reply to your letter of the 18th instant, I have read the case in re Menzies 60 Fed. 2nd 1064. I do not understand that case to hold that a landlord's lien is prior to the lien for taxes.

Very truly yours,

CLE:R

Assistant Attorney General

COPY

53-577