

UNITED STATES COURT OF APPEALS  
For the Fifth Circuit

---

No. 97-50482

---

UNITED STATES OF AMERICA,

Plaintiff - Counter Defendant - Appellee,

VERSUS

ANDREW E. BLANCHE, ET AL.,

Defendants,

ANDREW E. BLANCHE; CYNTHIA D. BLANCHE,

Defendants - Cross Claimants -  
Counter Plaintiffs - Appellants,

VERSUS

WILLIAM S. HEWITT,

Defendant - Cross Defendant - Appellee.

---

Appeal from the United States District Court  
for the Western District of Texas

---

March 12, 1999

Before DeMOSS, PARKER, and DENNIS, Circuit Judges.

BY THE COURT:

This appeal raises for our determination the validity of the district court's determination that the United States, through the Internal Revenue Service, had a tax lien against the following described property:

Lot Number One (1), Block Number One (1),  
NORTHCLIFF COUNTRY CLUB ESTATES COMMUNITY, SECTION  
1, a subdivision in Guadalupe County, Texas,  
according to plat recorded in Volume 4, Pages 63-  
65, Plat Records, Guadalupe County, Texas.

The district court determined that such tax lien was valid in the amount of \$25,276.20 and ordered the foreclosure of such tax lien and the distribution of the proceeds from the sale of the property as described in the final Judgment of the district court filed on February 28, 1997.

This Court has now been advised that during the pendency of this appeal, the Federal National Mortgage Association as holder of the first mortgage note on the above described property has exercised its power of sale under the deed of trust securing such note; and the substitute trustee under the first deed of trust has sold such property to third parties at a foreclosure sale on December 1, 1998.

No party to this appeal has raised any issue as to the validity of the first mortgage lien; and the foreclosure of such lien effectively moots the issues of this appeal.

Accordingly, we DISMISS this appeal as moot.