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IN THE COURT OF APPEALS OF THE STATE OF NEW MEXICO

No. A-1-CA-38791

**DISTRIBUTION MANAGEMENT
CORPORATION, INC.,**

Protestant-Appellant,

v.

**NEW MEXICO TAXATION
AND REVENUE DEPARTMENT,**

Respondent-Appellee.

**APPEAL FROM THE ADMINISTRATIVE HEARINGS OFFICE
Ignacio V. Gallegos, Administrative Hearing Officer**

Wayne G. Chew
Albuquerque, NM

for Appellant

Peter Breen
Santa Fe, NM

for Appellee

MEMORANDUM OPINION

ATTREP, Judge.

{1} Summary affirmance was proposed for the reasons stated in the notice of proposed summary disposition. No memorandum opposing summary affirmance has been filed and the time for doing so has expired. **AFFIRMED.**

{2} **IT IS SO ORDERED.**

JENNIFER L. ATTREP, Judge

WE CONCUR:

MEGAN P. DUFFY, Judge

SHAMMARA H. HENDERSON, Judge