

**STATE EX REL. SHELL WESTERN E & P, INC. V. CHAVEZ, 131 N.M. 564, 40 P.3d
1008 (S. Ct. 2002)**

**STATE OF NEW MEXICO, ex rel. SHELL WESTERN E & P, INC.,
Petitioners-Respondents,
vs.
JOHN J. CHAVEZ, Secretary of the New Mexico Department of
Taxation and Revenue, Respondent-Petitioner.**

NO. 27,262

SUPREME COURT OF NEW MEXICO

131 N.M. 564, 40 P.3d 1008

January 09, 2002

State ex rel. Shell Western E & P. Inc. v. Chavez, 2002-NMCA-005 (Ct. App. 2001)

OPINION

ORDER

This matter coming on for consideration by the court upon petition for writ of certiorari, and the Court having considered said petition, and being sufficiently advised, Chief Justice Patricio M. Serna, Justice Joseph F. Baca, Justice Gene E. Franchini, Justice Pamela B. Minzner, and Justice Petra Jimenez Maes concurring;

NOW, THEREFORE, IT IS ORDERED that the petition for writ of certiorari is **denied** in Court of Appeal number **21225**.

IT IS SO ORDERED.