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IN THE COURT OF APPEALS OF THE STATE OF NEW MEXICO

No. A-1-CA-40533

**U.S. BANK TRUST NATIONAL
ASSOCIATION, not in its individual
capacity but solely as COLLATERAL
TRUST TRUSTEE FOR FIRST KEY
MASTER FUNDING 2021-A COLLATERAL
TRUST,**

Plaintiff-Appellee,

v.

**FRANK C. RAMON, JULIE J. RAMON, and
NEW MEXICO TAXATION & REVENUE
DEPARTMENT,**

Defendants,

and

REALTEK, INC.,

Petitioner-Appellee,

v.

ERI CAPITAL, INC.,

Respondent-Appellant.

**APPEAL FROM THE DISTRICT COURT OF SANTA FE COUNTY
Bryan Biedscheid, District Court Judge**

Tiffany & Bosco, P.A.
Deborah A. Nesbitt
Albuquerque, NM

for Appellee U.S. Bank Trust National Association

Marrs Griebel Law, Ltd.
Clinton W. Marrs
Albuquerque, NM

for Appellee RealTek, Inc.

Jennings Haug Keleher McLeod, LLP
Benjamin F. Feuchter
Albuquerque, NM

for Appellant

MEMORANDUM OPINION

BOGARDUS, 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.**

KRISTINA BOGARDUS, Judge

WE CONCUR:

J. MILES HANISEE, Judge

SHAMMARA H. HENDERSON, Judge