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IN THE COURT OF APPEALS OF THE STATE OF NEW MEXICO

No. A-1-CA-40992

**DEMING NURSING HOME COMPANY
LLC; CARLSBAD MEDICAL CENTER,
LLC; MIMBRES MEMORIAL HOSPITAL;
ALTA VISTA REGIONAL HOSPITAL;
ROSWELL CLINIC CORPORATION; LEA
REGIONAL HOSPITAL; BLOOMFIELD
NURSING AND REHAB; CLAYTON
NURSING & REHAB; COUNTRY COTTAGE
CARE & REHAB; SILVER CITY CARE
CENTER; RATON NURSING AND REHAB
CENTER; SAGE CREST NURSING AND
REHABILITATION CENTER; RED ROCKS
CARE CENTER; CASA REAL; SANTA FE
CARE CENTER; SUNSHINE HAVEN AT
LORDSBURG; and ESPANOLA VALLEY
NURSING AND REHAB,**

Protestants-Appellants,

v.

**NEW MEXICO TAXATION & REVENUE
DEPARTMENT,**

Respondent-Appellee,

**IN THE MATTER OF PROTESTS TO THE
DENIALS OF REFUNDS ISSUED UNDER
VARIOUS LETTER ID NOS. AND OF THE
FAILURES TO GRANT OR DENY VARIOUS
REFUNDS.**

**APPEAL FROM THE ADMINISTRATIVE HEARINGS OFFICE
Chris Romero, Administrative Hearing Officer**

Sutin, Thayer & Browne, P.C.

Suzanne Wood Bruckner
Andrew J. Simons
Wade L. Jackson
John A. Dragovits
Marcella Alvarez Morgan
Albuquerque, NM

for Appellants

N.M. Taxation & Revenue Department
David E. Mittle
Santa Fe, NM

for Appellee

MEMORANDUM OPINION

HENDERSON, 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.**

SHAMMARA H. HENDERSON, Judge

WE CONCUR:

MEGAN P. DUFFY, Judge

KATHERINE A. WRAY, Judge