

**BANK OF COMMERCE V. DEPARTMENT OF TAXATION & REVENUE, 125 N.M.
145, 958 P.2d 103 (S. Ct. 1998)**

**BANK OF COMMERCE, Plaintiff-Respondent,
vs.
STATE OF NEW MEXICO, DEPARTMENT OF TAXATION AND REVENUE,
Defendant-Petitioner.**

NO. 25,101

SUPREME COURT OF NEW MEXICO

125 N.M. 145, 958 P.2d 103

May 05, 1998, Decided

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 response, and being sufficiently advised;

NOW, THEREFORE, IT IS ORDERED that petition for writ of certiorari is **denied** in Court of Appeals number **18165**.