

**MOORE V. O'CHESKEY, 87 N.M. 48, 529 P.2d 274 (S. Ct. 1974)**

**Robert L. MOORE and Virginia I. Moore, Petitioners,  
vs.  
Fred L. O'CHESKEY, Commissioner of Revenue, State of New  
Mexico, Respondent.**

No. 10232

SUPREME COURT OF NEW MEXICO

87 N.M. 48, 529 P.2d 274

November 27, 1974

Original Proceeding on Certiorari

**OPINION**

Now, therefore, it is considered, ordered and adjudged by the Court that the petition for writ of certiorari be and the same is hereby denied.

Further ordered that the record in Court of Appeals Cause No. 1233, 87 N.M. 66, 529 P.2d 292 be and the same is hereby returned to the Clerk of the Court of Appeals.