

**PROFICIENT FOOD CO. V. NEW MEXICO TAXATION & REVENUE DEP'T, 107 N.M.
308, 756 P.2d 1203 (S. Ct. 1988)**

**Proficient Food Company, Petitioner,
vs.
The New Mexico Taxation and Revenue Department, Respondent**

No. 17759

SUPREME COURT OF NEW MEXICO

107 N.M. 308, 756 P.2d 1203

June 22, 1988

OPINION

This matter coming on for consideration by the Court upon for writ of certiorari, and the Court having considered said petition and being sufficiently advised;

NOW, THEREFORE, IT IS ORDERED that petition for writ of certiorari is hereby denied.

IT IS FURTHER ORDERED that the Record in Cause No. 10028 is hereby returned to the Clerk of the Court of Appeals.