

**TORRIDGE CORP. V. COMMISSIONER OF REVENUE, 84 N.M. 592, 506 P.2d 336  
(S. Ct. 1973)**

**TORRIDGE CORPORATION, a New Mexico corporation, and El  
Camino Motel, Inc., a New Mexico corporation,  
Petitioners,  
vs.  
COMMISSIONER OF REVENUE, State of New Mexico, Respondent**

No. 9658

SUPREME COURT OF NEW MEXICO

84 N.M. 592, 506 P.2d 336

February 15, 1973

**OPINION**

{\*592} Original Proceeding on Certiorari

Ordered that petition for writ of certiorari be and the same is hereby denied.

Further ordered that the record in Court of Appeals Cause No. 940, 84 N.M. 610, 506 P.2d 354 be and the same is hereby returned to the Clerk of the Court of Appeals.