

**SHELL WESTERN E & P INC. V. STATE EX REL. TAXATION & REVENUE DEP'T,  
130 N.M. 17, 16 P.3d 442 (IN RE SHELL WESTERN E & P INC. (S. Ct. 2000)**

**IN THE MATTER OF THE PROTEST OF SHELL WESTERN E & P INC.,  
ORGID NO. 20676, ASSESSMENT NO. Sh-001, SHELL WESTERN  
E & P, INC., Petitioner-Petitioner,  
vs.  
STATE OF NEW MEXICO, ex rel., TAXATION AND REVENUE  
DEPARTMENT, Respondent-Respondent.**

NO. 26,603

SUPREME COURT OF NEW MEXICO

130 N.M. 17, 16 P.3d 442

October 30, 2000, 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, Chief Justice Pamela B. Minzner, Justice Joseph F. Baca, Justice Gene E. Franchini, Justice Patricio M. Serna, and Justice Petra Jimenez Maes concurring;

NOW, THEREFORE, IT IS ORDERED that the petition for writ of certiorari is **denied** in Court of Appeal number **21362**.