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1 **IN THE COURT OF APPEALS OF THE STATE OF NEW MEXICO**

2 **SHAWN AND LINDY EDWARDS,**

3 **Protestants-Appellants,**

4 **v.**

NO. 34,395

5
6 **NEW MEXICO TAXATION AND**
7 **REVENUE DEPARTMENT,**

8 Respondent-Appellee,

9 **IN THE MATTER OF THE PROTEST**
10 **OF SHAWN AND LINDY EDWARDS.**

11 **APPEAL FROM THE TAXATION & REVENUE DEPARTMENT**
12 **Monica Ontiveros, Hearing Officer**

13 John Lieuwan & Associates PA

14 John Lieuwan

15 Albuquerque, NM

16 for Appellants

17 Taxation & Revenue Department

18 Peter Breen, Special Assistant Attorney General

19 Santa Fe, NM

20 for Appellee

21 **MEMORANDUM OPINION**

22 **VIGIL, Judge.**

1 {1} Summary dismissal was proposed for the reasons stated in the notice of
2 proposed summary disposition. No memorandum opposing summary dismissal
3 has been filed and the time for doing so has expired.

4 {2} **DISMISSED.**

5 {3} **IT IS SO ORDERED.**

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MICHAEL E. VIGIL, Chief Judge

8 **WE CONCUR:**

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MICHAEL D. BUSTAMANTE, Judge

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12

LINDA M. VANZI, Judge