

**IN THE SUPREME COURT OF PENNSYLVANIA
WESTERN DISTRICT**

ROBERT M. KERR,	:	No. 13 WAP 2018
	:	
Appellant	:	Appeal from Order of the
	:	Commonwealth Court entered May 7,
v.	:	2018 at No. 158 F.R. 2012, overruling
	:	exceptions to the Order of the Board
	:	of Finance and Revenue entered
	:	January 25, 2012 at No. 1107713 and
COMMONWEALTH OF PENNSYLVANIA,	:	directing entry of judgment for the
	:	Commonwealth.
Appellee	:	

ORDER

PER CURIAM

DECIDED: NOVEMBER 21, 2018

AND NOW, this 21st day of November, 2018, the Order of the Commonwealth Court is **AFFIRMED**.