

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

RB ALDEN CORP.,	:	No. 10 MAP 2020
	:	
Appellee	:	Appeal from the Order of
	:	Commonwealth Court dated January
v.	:	30, 2020 at No. 73 FR 2011 granting
	:	the waiver of briefing and argument
	:	on exceptions and entering
	:	judgment of the November 21, 2019
COMMONWEALTH OF PENNSYLVANIA,	:	order that Reversed the Decision of
	:	the PA Board of Finance & Revenue
Appellant	:	at No. 1000719 dated December 17,
	:	2010 and Remanding.
	:	
	:	
RB ALDEN CORP.,	:	No. 13 MAP 2020
	:	
Cross Appellant	:	Appeal from the Order of
	:	Commonwealth Court dated January
v.	:	30, 2020 at No. 73 FR 2011 granting
	:	the waiver of briefing and argument
	:	on exceptions and entering
	:	judgment of the November 21, 2019
COMMONWEALTH OF PENNSYLVANIA,	:	order that Reversed the Decision of
	:	the PA Board of Finance & Revenue
Appellee	:	at No. 1000719 dated December 17,
	:	2010 and Remanding.
	:	
	:	

ORDER

PER CURIAM

DECIDED: February 23, 2022

AND NOW, this 23rd day of February, 2022, the order of the Commonwealth Court is **VACATED**, and the case is **REMANDED** to the Commonwealth Court for further proceedings consistent with this Court's decision in *General Motors v. Commonwealth*, 265 A.3d 353 (Pa. 2021). The Commonwealth Court is further **DIRECTED**, upon remand,

to consider RB Alden Corp.'s previously filed exceptions that were dismissed as moot, if necessary. See *RB Alden Corp. v. Commonwealth*, 169 A.3d 727, 732-33 (Pa. Cmwlth. 2017).

Justice Brobson did not participate in the consideration or decision of this matter.