

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

PHOEBE SERVICES, INC.,	:	No. 510 MAL 2021
	:	
Respondent	:	
	:	Petition for Allowance of Appeal
v.	:	from the Order of the
	:	Commonwealth Court
	:	
	:	
CITY OF ALLENTOWN AND CITY OF	:	
ALLENTOWN TAX APPEAL BOARD,	:	
	:	
Petitioners	:	

**ORDER**

**PER CURIAM**

**AND NOW**, this 23rd day of February, 2022, the Petition for Allowance of Appeal is **DENIED**.