

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

In re:	:	Chapter 11
	:	
WHITEHALL TRUST,	:	Case No. 25-15241 (PMM)
<i>Debtor.</i>	:	(Jointly Administered)
	:	

**ORDER THAT TRUST DEBTORS ARE SUBJECT TO SINGLE ASSET
REAL ESTATE PROVISIONS OF THE BANKRUPTCY CODE**

AND NOW, this 27th day of January, 2026, upon consideration of the Motion of Secured Creditor Lehigh Valley 1, LLC for Determination That Debtors Whitehall Trust and Saucon Trust (Are Subject to Single Asset Real Estate Provisions of the Bankruptcy Code (the “Motion”), and any response thereto and hearing and argument thereon; and this Court having found that (i) this Court has jurisdiction to consider the Motion and the relief requested therein under 28 U.S.C. §§ 157 and 1334, (ii) this Court may enter an order consistent with Article III of the United States Constitution, (iii) this is a core proceeding under 28 U.S.C. § 157(b)(2)(A), (G), & (O), (iv) venue of this proceeding and the Motion in this District is proper under 28 U.S.C. §§ 1408 and 1409, and (v) notice of the Motion and opportunity for a hearing were adequate and appropriate under the circumstances and no other or further notice need be provided; and after due deliberation and sufficient cause appearing therefor,

It is hereby **FOUND** and **ORDERED** that:

1. The Motion is **GRANTED**.
2. The Court hereby determines that each of Whitehall Trust and Saucon Trust, and the property of their respective estates, is single asset real estate, as that term is defined in Section 101(51B) of the Bankruptcy Code, 11 U.S.C. § 101(51B).

3. Each of Whitehall Trust and Saucon Trust and the property of their respective estates is subject to Section 362(d)(3) of the Bankruptcy Code, 11 U.S.C. § 362(d)(3).

4. To the extent that Debtor seeks an extension of the timelines set forth in 11 U.S.C. Sec. 362(d)(3)(A) or (B), an appropriate motion shall be filed in time to be heard on the next scheduled hearing date in this case of February 24, 2026.

BY THE COURT:



Dated: **January 27, 2026**

Patricia Mayer
United States Bankruptcy Judge