

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

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

**SECURED CREDITOR LEHIGH VALLEY 1, LLC’S
SUPPLEMENTAL OBJECTION TO DEBTORS’ CASH
COLLATERAL MOTION AND LENDER’S CROSS-MOTION
FOR SANCTIONS**

Secured Creditor Lehigh Valley 1, LLC (“Lender”) hereby supplements its prior objections to the Debtors’ Cash Collateral Motion and moves this Court for entry of an Order determining that (A) non-debtor entities shall reimburse Whitehall Trust, Saucon Trust (with Whitehall Trust, the “Trust Debtors”), Whitehall Manor, Inc., and Saucon Valley Manor, Inc. (with Whitehall Manor, Inc., the “Manor Debtors”; collectively, with the Trust Debtors, the “Debtors”) for wages paid to Priya Kapoor-Atiyeh after the Petition Date; (B) Debtors shall not pay Priya Kapoor-Atiyeh’s salary going forward; and (C) Debtors are subject to sanctions to reimburse Lender for the costs associated with the taking of Priya Kapoor-Atiyeh’s deposition and the filing of this Supplemental Objection based on Debtors’ misrepresentations made to this Court during the December 30, 2025 hearing and bringing this Supplemental Objection and Cross-Motion. In support thereof, Lender states as follows:

INTRODUCTION

1. On December 30, 2025, this Court held a hearing to address Debtors’ “First-Day Motions” including Debtors’ motions regarding payment of pre-petition wages and the use of cash collateral (the “First-Day Hearing”).

2. During the First-Day Hearing, Debtors made direct (and false) representations to this Court and to Lender regarding Priya Kapoor-Atiyeh's alleged employment at the Debtors' facilities, her compensation, the number of hours that she works at Debtors' facilities, the kinds of work that she performs at these facilities, and evidence which was to purportedly verify Debtors' claims regarding Priya Kapoor-Atiyeh's work at Debtors' facilities.

3. However, Debtors' representations were completely false.

4. On January 22, 2026, Lender took the deposition of Priya Kapoor-Atiyeh, during which she directly contradicted Debtors' assertions regarding her employment. Priya Kapoor-Atiyeh admitted that she primarily works for a non-debtor facility – Parkland Manor – and that she barely has any connection to the Debtors' facilities.

5. Nonetheless, it appears that the Debtors are in fact paying her salary.

6. Priya Kapoor-Atiyeh further testified (in direct contradiction to the representations made to this Court), that she does not do admissions, operations, or administration for the Debtors, only payroll.

7. Priya Kapoor-Atiyeh further testified (in direct contradiction to the representations made to this Court) that the information in the job description provided only related to Parkland Manor (a non-debtor entity) and not to the Debtor entities.

8. Based on Priya Kapoor-Atiyeh's deposition testimony, it is evident that Debtors made misrepresentations to this Court during the First-Day Hearing regarding Priya Kapoor-Atiyeh's employment.

9. Lender seeks an order determining that (A) the non-debtor entities for which Priya Kapoor-Atiyeh works must reimburse Debtors for the payment of Priya Kapoor-Atiyeh's salary since the Petition Date; (B) Debtors shall stop paying Priya

Kapoor-Atiyeh's salary prospectively; and (3) Debtors are subject to sanctions to reimburse Lender for the taking of Priya Kapoor-Atiyeh's deposition and preparing and filing this Supplemental Objection and Cross-Motion based on Debtors' misrepresentations during the First-Day Hearing.

FACTUAL BACKGROUND

10. On December 26, 2025, Debtors each filed a petition for bankruptcy.

11. Debtors then filed a Motion for an Order (A) Authorizing the Debtors to Pay Certain Pre-Petition (I) Wages, Salaries, and Other Compensation, (II) Reimbursable Employee Expenses, and (III) Employee Medical and Similar Benefits; and (B) Directing Banks and Other Financial Institutions to Honor All Related Checks and Electronic Payment Requests (the "Wages Motion", ECF No. 18). In this motion, Debtors sought an order authorizing the Debtors to pay certain pre-petition wages, salaries, and other compensation including to Priya Kapoor-Atiyeh.

12. Debtors also filed a Motion for (1) Interim and Final Orders (A) Authorizing Debtors to Use Cash Collateral of Existing Secured Party and Granting Adequate Protection for Use and (B) Prescribing Form and Manner of Notice and Setting the Time for the Final Hearing and (2) Expedited Hearing on the Relief Sought Herein (the "Cash Collateral Motion", ECF No. 14).

13. Lender objected to Debtors' Wages Motion and Debtors' Cash Collateral Motion to the extent Debtors sought to pay wages to Abraham Atiyeh's – the Manager of the Trust Debtors – wife and daughter (Priya Kapoor-Atiyeh).

14. On December 30, 2025, this Court held a hearing on Debtors' "First-Day Motions," including Debtors' Wages Motion and Debtors' Cash Collateral Motion. Lender's objection to Debtors' motions regarding the payment of Priya Kapoor-Atiyeh

was noted on the record. *See* Dec. 30, 2025 Hearing Tr., at 43:12-24, attached as Exhibit A.

15. In response to Lender's objection, Debtors' counsel asserted in relevant part, as follows:

They [Mr. Atiyeh's wife and daughter] are employees of the manors, and only work for the manors. They do quite a bit of work here, Your Honor. Ms. Atiyeh is paid about 80,000, and Priya -- I don't know if her last name is Atiyeh, as well -- is paid 95,000. The reason why her pay is higher is because she actually provides direct care to the patients, including administering medication and what have you.

Id. at 42:17-24.

16. Debtors further asserted that Ms. Atiyeh and Ms. Kapoor-Atiyeh

are administrators who are required to be there by law. At a minimum, we know that they're there at least 20 hours a week because that's by law. And in addition to that, we produced to them information related to, for example, the daughter, that we could provide the -- I guess there's some kind of system that logs in every time you're administering medication, you have to log that in.

Id. at 44:25-45:7.

17. Debtors represented to this Court that they "can get affidavits from other employees that yes, these women are working 70 plus hours a week and they're always here." *Id.* at 45:16-18.

18. On January 7, 2026, this Court granted the Debtors' Wages Motion and ordered that "Debtors are authorized, but not directed, to pay its employees and 1099 independent contractors (excluding the Debtor's sole shareholder/officer/director) the gross wages, salaries, compensation, employment benefits, and other related obligations,

for the Prepetition Pay Period (as defined in the Motion).” January 1, 2026 Order, ECF No. 75. This included payment of Priya Kapoor-Atiyeh’s pre-petition wages and salary.

19. In reliance on the misrepresentations Debtors made to this Court during the First-Day Hearing about Priya Kapoor-Atiyeh, Lender took Priya Kapoor-Atiyeh’s deposition on January 22, 2026.

20. During her deposition, Priya Kapoor-Atiyeh directly contradicted the Debtors’ misrepresentations made to this Court about her employment at Debtors’ facilities.

21. Priya Kapoor-Atiyeh testified that she primarily works for Parkland Manor – a non-debtor facility – and that she barely has any connection to the Debtors’ facilities.

22. During her deposition, Priya Kapoor-Atiyeh was shown, and confirmed the accuracy of, a document titled “Copy of Employees At Multiple Manors (3) – including depts.xlsx”, which is attached here as Exhibit B, and which was produced to Lender by Debtors on January 21, 2026 – the eve of Priya Kapoor-Atiyah’s deposition.

23. This document states that Priya Kapoor-Atiyeh is an employee of Whitehall Manor, Saucon Valley Manor, and Parkland Manor, in addition to multiple other non-debtor facilities. *See id.* Her department is listed as “Administration.” *See id.*

24. The document also provides information about the estimated average hours per week that Priya Kapoor-Atiyeh, and other employees, spend at each of the respective facilities. *See id.*

25. As to Priya Kapoor-Atiyeh’s estimated number of hours, the document states that she works an average of 5 hours at Saucon Valley Manor, an average of 2 hours at Whitehall Manor, and an average of 55 hours at Parkland Manor (a non-debtor entity). *See id.*

26. The document speaks for itself and directly contradicts Debtors' representations to this Court that Priya Kapoor-Atiyeh is working a minimum of 20 hours per week, and actually working 70 hours per week for the Debtors.

27. Priya Kapoor-Atiyeh spends very little time at either of Debtors' facilities. *See id.*

28. Further, the hours listed on this document are consistent with Priya Kapoor-Atiyeh's direct deposition testimony that she principally works at Parkland Manor and she has very little to do with either Whitehall Manor or Saucon Manor.

29. Again, this directly contradicts Debtors' misrepresentations that Priya Kapoor-Atiyeh "only works for the Manors," that she does a lot of work at Debtors' facilities but she was required by law to spend at least 20 hours per week at Debtors' facilities, and that employees can attest to the fact that Priya Kapoor-Atiyeh was spending around 70 hours per week at Debtors' facilities. *See* Dec. 30, 2025 Hearing Tr., at 42:17-24; 44:25-45:7; 45:16-18.

30. Additionally, the fact that Priya Kapoor-Atiyeh's department is identified as "Administration" further directly contradicts Debtors' misrepresentations made to this Court regarding Priya Kapoor-Atiyeh's compensation being higher because she "actually provides direct care to the patients, including administering medication." *Id.* at 42:20-24.

31. This document also identifies Priya Kapoor-Atiyeh as being on Debtor Whitehall Manor's payroll. *See* Ex. B. This payroll fact, as confirmed by Priya Kapoor-Atiyeh during her deposition, is further confirmed by a December 26, 2025 paystub for Priya Kapoor-Atiyeh. *See* Monthly Operating Report at p. 38, ECF No. 113, attached as Exhibit C.

32. In sum, during the First-Day Hearing, the Debtors made the following misrepresentations to this Court, which are directly contradicted by Priya Kapoor-Atiyeh's deposition testimony and by:

- a. Priya Kapoor-Atiyeh works only for the Manor Debtors;
- b. Priya Kapoor-Atiyeh's higher salary is based on her providing of direct care to the patients at the Debtors' facilities;
- c. Priya Kapoor-Atiyeh is required to be at the Debtors' facilities for at least 20 hours per week by law;
- d. Employees can attest to the fact that Priya Kapoor-Atiyeh is spending 70 hours per week at Debtors' facilities; and
- e. Priya Kapoor-Atiyeh provides direct care to the patients at Debtors' facilities.

33. In reliance on Debtors' misrepresentations, Lender spent time, money, and resources preparing for and taking Priya Kapoor-Atiyeh's deposition.

34. After Priya Kapoor-Atiyeh's deposition, Lender knows the following to be true, which actual facts are directly contrary to Debtors' misrepresentations to this Court at the First-Day Hearing:

- a. Priya Kapoor-Atiyeh works at numerous non-debtor facilities, and primarily spends her time at Parkland Manor (a non-debtor entity);
- b. Priya Kapoor-Atiyeh is not providing actual patient care at the Debtors' facilities;
- c. Priya Kapoor-Atiyeh spends an average of 3-5 hours per week at Debtors' facilities handling payroll;

- d. Priya Kapoor-Atiyeh spends most of her time – approximately 55 hours per week – at Parkland Manor, a non-debtor facility; and
- e. The alleged job description for Priya Kapoor-Atiyeh relates only to Parkland Manor (a non-debtor entity).

35. Notwithstanding the foregoing, based on the Debtors' representations made to this Court, and the paystub provided, Debtor Whitehall Manor is paying Priya Kapoor-Atiyeh's full salary.

36. Because Priya Kapoor-Atiyeh primarily works at a non-debtor facility, Lender seeks an order ending Debtors' payment of Priya Kapoor-Atiyeh's salary going forward and requiring that the non-debtor affiliates for which she does work reimburse the Debtors for the salary they have paid to Priya Kapoor-Atiyeh since the Petition Date. Additionally, because Lender took Priya Kapoor-Atiyeh's deposition based on Debtors' misrepresentations, Lender seeks monetary sanctions from Debtors to reimburse Lender for the costs associated with taking Priya Kapoor-Atiyeh's deposition and the filing of this pleading.

RELIEF REQUESTED

37. Lender seeks an order determining that (A) the non-debtor entities for which Priya Kapoor-Atiyeh works shall reimburse Debtors for the payment of Priya Kapoor-Atiyeh's salary paid post-petition; (B) Debtors shall stop paying Priya Kapoor-Atiyeh's salary going forward; and (3) Debtors are subject to monetary sanctions to reimburse Lender for the costs associated with taking Priya Kapoor-Atiyeh's deposition because Lender's sought her deposition based on Debtors' misrepresentations during the First-Day Hearing and bringing this Supplemental Objection and Cross-Motion.

ARGUMENT

38. Chapter 11 debtors owe a duty of candor to their counsel and the Court.

39. Generally, “[a] client has a ... duty to be honest with its counsel and to affirmatively notify its counsel to correct mistakes, misrepresentations, and misapprehensions.” *Donofrio v. Ikea US Retail, LLC*, No. 18-599, No. 19-1286, No. 19-723, 2024 WL 1998094, at * 20 (E.D. Pa. May 6, 2024); accord *Taylor v. Illinois*, 484 U.S. 400, 418 (1988) (“[T]he client has a duty to be candid and forthcoming with the lawyer, and when the lawyer responds, he or she speaks for the client.”).

40. As to Chapter 11 debtors, “bankruptcy under any chapter of the Code demands disclosure, transparency and candor.” *In re Visicon Shareholders Trust*, 478 B.R. 292, 320 (Bankr. S.D. Ohio 2012). For example, Chapter 11 debtors “have duties of candor in their disclosure of assets and liabilities, in exchange for a discharge.” *In re Fonner*, 573 B.R. 741, 744 (Bankr. S.D. Ohio, 2017) (citing 11 U.S.C. § 521(a)(1)).

41. In *In re Visicon Shareholders Trust*, the Bankruptcy Court granted the lender’s motion to dismiss and motion to prohibit the Chapter 11 debtor’s use of lender’s cash collateral, in part, because of the debtor’s lack of candor to the Court during the bankruptcy proceedings. 478 B.R. at 309, 320.

42. During the First-Day Hearing, Debtors made numerous direct misrepresentations to the Court regarding Priya Kapoor-Atiyeh’s involvement in the Debtors’ facilities. Specifically, Debtors misrepresented that Priya Kapoor-Atiyeh only works for Debtors’ facilities, that she spent at least 20 hours per week and up to 70 hours per week at Debtors’ facilities, and that she administers medications and direct care to the patients at the Debtors’ facilities.

43. The Debtors are represented here through Abraham Atiyeh – who purports to be responsible for all of the Debtors and related entities – and Nimita Kapoor-Atiyeh – the President of the Manor Debtors. Abraham Atiyeh and Nimita Kapoor-Atiyeh are also Priya Kapoor-Atiyeh’s parents. At the time of the First-Day Hearing, Debtors must have been aware that Priya Kapoor-Atiyeh was primarily an employee of Parkland Manor and that she had very little involvement with Debtors’ facilities and the patients at Debtors’ facilities.

44. Debtors’ making contentions before the Court and providing false evidentiary support in their possession proves the Debtors’ factual contentions incorrect, and is a clear violation of the Debtors’ duty of candor to their counsel and the Court.

45. Debtors’ lack of candor and transparency directly undermines these proceedings and wastes the time and resources of Lender and this Court.

46. For example, Lender deposed, and spent time and money in the preparation and deposition of Priya Kapoor-Atiyeh based on Debtors’ misrepresentations. But for Debtors’ misrepresentations to support Debtors’ motions for continued excessive payment to an alleged necessary employee, Lender would not have deposed Priya Kapoor-Atiyeh. Lender thus seeks appropriate sanctions from Debtors in a monetary award sufficient to reimburse Lender for costs associated with taking Priya Kapoor-Atiyeh’s deposition.

47. Moreover, attorneys, like Chapter 11 debtors, “ha[ve] an overarching duty of candor to the Court.” *Eagan by Keith v. Jackson*, 855 F. Supp. 765, 790 (E.D. Pa. 1994). “The duty of candor takes its shape from the larger object of preserving the integrity of the judicial system.” *Donofrio v. Ikea US Retail, LLC*, No. 18-599, No. 19-1286, No. 19-723, 2024 WL 1998094, at * 20 (E.D. Pa. May 6, 2024) (quotation omitted).

48. Pursuant to Rule 3.3 of the Pennsylvania Rules of Professional Conduct, “[a] lawyer shall not knowingly ... make a false statement of material fact or law to a tribunal or fail to correct a false statement of material fact or law previously made to the tribunal by the lawyer.” Pa. R. Prof’l Conduct 3.3(a)(1).

49. Where an attorney fails to comply with Rule 3.3 and violates their duty of candor to the Court, the Court may order appropriate sanctions. *See, e.g., Eagan by Keith*, 855 F. Supp. at 791 (revoking attorney’s *pro hac vice* admission where counsel violated his duty of candor to the court).

50. Further, where an attorney makes misrepresentations to the Court, the nearly identical Federal Rule of Civil Procedure 11 and Federal Rule of Bankruptcy Procedure 9011 permit a Court to order appropriate sanctions. *See* Fed. R. C. P. 11(b); Fed. R. Bankr. P. 9011(b).

51. Federal Rule of Bankruptcy Procedure 9011 provides as follows:

By presenting to the court a petition, pleading, written motion, or other document—whether by signing, filing, submitting, or later advocating it—an attorney or unrepresented party certifies that, to the best of the person’s knowledge, information, and belief formed after an inquiry reasonable under the circumstances:

...

(3) the allegations and factual contentions have evidentiary support—or if specifically so identified, are likely to have evidentiary support after a reasonable opportunity for further investigation or discovery; and

(4) the denials of factual contentions are warranted on the evidence—or if specifically so identified, are reasonably based on a lack of information or belief.

Fed. R. Bankr. P. 9011(b)(3), (4).

52. To the extent Debtors' counsel were aware of the misrepresentations, and presented those misrepresentations during their advocacy before this Court with respect to Debtors' Wages Motion and Debtors' Cash Collateral Motion, Debtors' counsel may themselves be subject to sanctions.

53. Further, Debtors' counsel have a clear duty to correct the record now that accurate information has been brought to light.

RESERVATION OF RIGHTS

54. Notwithstanding the foregoing, Lender reserves all of its present and future rights, claims, and remedies with respect to its liens and security interests in the Debtors' property, including, without limitation, (i) its right to challenge the validity, extent, perfection, and priority of any liens or interests asserted by the Debtor or any other party in interest in such property; (ii) its right to contest the Debtors' proposed use of cash collateral and to seek appropriate adequate protection, including additional or replacement liens, additional adequate protection payments, or superpriority claims; (iii) its right to require valuations and to object to any valuation methodologies; (iv) its right to seek modification, expansion, or termination of the use of cash collateral if protections are inadequate; (v) its right to seek relief from the automatic stay on any applicable grounds or to seek other relief as permitted by the Bankruptcy Code; (vi) its right to seek to dismiss the Debtors' bankruptcy cases on any other available grounds; and (vi) any other rights and remedies available under applicable law, equity, or contract.

WHEREFORE, the Lender respectfully requests that this Court enter an Order determining that (A) the non-debtor entities for which Priya Kapoor-Atiyeh works shall reimburse Debtors for any payments of Priya Kapoor-Atiyeh's salary since the Petition Date; (B) Debtors shall immediately stop paying Priya Kapoor-Atiyeh's salary; and (3)

Debtors are subject to monetary sanctions to reimburse Lender for the costs associated with taking Priya Kapoor-Atiyeh's deposition because Lender's sought her deposition based on Debtors' misrepresentations during the First-Day Hearing and for bringing this Supplemental Objection and Cross-Motion, and the record should be corrected to reflect the accurate facts relating Priya Kapoor-Atiyeh's job duties.

Respectfully Submitted,

HANGLEY ARONCHICK SEGAL PUDLIN
& SCHILLER

Dated: January 23, 2026

By: /s/ Matthew A. Hamermesh
Matthew A. Hamermesh
One Logan Square, 27th Floor
Philadelphia, PA 19103-6933
(215) 568-6200
mhamermesh@hangle.com

BERGER LAW GROUP, P.C.
Phillip D. Berger
919 Conestoga Road, Building 3, Suite 114
Bryn Mawr, PA 19010
(610) 668-0800
Berger@BergeLawPC.com

*Attorneys for Secured Creditor Lehigh Valley
1, LLC*

EXHIBIT A

UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

IN RE: . Chapter 11
WHITEHALL TRUST, et al, .
 . (Jointly Administered)
 . Case No. 25-15241-pmm
 .
 . 201 Penn Street
 . Reading, Pennsylvania 19601
 Debtors. .
 Tuesday, December 30, 2025

TRANSCRIPT OF VIDEO HEARING ON FIRST-DAY MOTIONS
BEFORE THE HONORABLE PATRICIA M. MAYER
U.S. BANKRUPTCY COURT JUDGE

APPEARANCES VIA ZOOM:

For the Debtors: Michelle Lee, Esq.
Anne M. Aaronson, Esq.
DILWORTH PAXSON, LLP
1650 Market Street, Suite 1200
Philadelphia, Pennsylvania 19103

For the U.S. Trustee: Rachel Wolf, Esq.
OFFICE OF THE U.S. TRUSTEE
1650 Market Street, Suite 1200
Philadelphia, Pennsylvania 19103

For Receiver Duane
Morris, LLP, by Erin
Duffy, Esq.: Brett Messinger, Esq.
DUANE MORRIS, LLP
30 South 17th Street
Philadelphia, Pennsylvania 19103

(Appearances Continued)

Audio Operator: Electronically Recorded
by Keith R. Borzillo, ESR

Transcription Company: RedDoor Legal Services, LLC
44 Valley Forge Road
Bordentown, N.J. 08505
(973) 985-3668
www.reddoorlegalservices.com

Proceedings recorded by electronic sound recording,
transcript produced by transcription service.

APPEARANCES VIA ZOOM: (Continued)

For Lehigh Valley 1,
LLC:

Matthew A. Hamermesh, Esq.
HANGLEY, ARONCHICK, SEGAL, PUDLIN
& SCHILLER
One Logan Square, 27th Floor
Philadelphia, Pennsylvania 19103

Philip D. Berger, Esq.
BERGER LAW GROUP, PC
919 Conestoga Road
Building 3, Suite 114
Bryn Mawr, Pennsylvania 19010

Also Appearing:

Abraham Atiyeh
WHITEHALL/SAUCON ENTITIES

Nimita Kapoor-Atiyeh
WHITEHALL/SAUCON ENTITIES

Paul Deutch, Esq., Executive Vice
President
OMNI AGENT SOLUTIONS

1 continue.

2 I reviewed the rent -- or the payroll, the payroll
3 sheets, and I sent those over to Ms. Wolf, as well, for the
4 month of December. And I didn't see anyone who was over the
5 limit.

6 THE COURT: Right.

7 MS. LEE: So I'm fairly comfortable here with just
8 making distributions.

9 And I should add, Your Honor, as that was in the
10 motion, that the debtors' next distribution to employees will
11 be January 7th.

12 THE COURT: Right.

13 MS. LEE: And the -- all the employees are paid in
14 full through the 21st of December.

15 Other than that, I'm not sure if Mr. Hamermesh
16 still has an objection to the two insiders who's -- the wife
17 and daughter. They are employees of the manors, and only
18 work for the manors. They do quite a bit of work here, Your
19 Honor.

20 Ms. Atiyeh is paid about 80,000, and Priya -- I
21 don't know if her last name is Atiyeh, as well -- is paid
22 95,000. The reason why her pay is higher is because she
23 actually provides direct care to the patients, including
24 administering medication and what have you.

25 And I believe that -- this will further address

1 their issues related to the employees, based on the cash
2 collateral motion later. So any issues related to them, I
3 think we should set aside for now.

4 But based on the current order we have and based on
5 Ms. Wolf's current corrections, I do think that the order
6 that we will circulate is sufficient for the interim period.

7 THE COURT: And that seeks payment including the
8 wife and daughter.

9 MS. LEE: It does.

10 THE COURT: Okay.

11 MS. LEE: Mr. Hamermesh.

12 MR. HAMERMESH: Your Honor -- yeah, thank you, Your
13 Honor.

14 So this is the same issue we raised in our
15 objection to the cash collateral order. Generally, we have a
16 debtor here who hasn't made a payment to the secured creditor
17 in five years, has been using the creditors' collateral to
18 finance the operations of these debtors, other nondebtor
19 affiliates, and the insiders' lifestyles. And we object to
20 the debtor using cash collateral and the wages motion as a
21 means to continue using our collateral to finance the
22 nondebtors and the nondebtor affiliates and insiders.

23 So we object, on the interim basis, to payment of
24 the wages to the wife and daughter. I apologize, I don't
25 have their names at my fingertips.

1 This is only an interim order. We did request
2 information, we got some information, like a one-or-two-page
3 writeup from Ms. Lee about what they get paid and what they
4 do. But since these are payments to insiders, we think it's
5 inappropriate to allow the debtors to make these payments on
6 an interim basis. And we should have the opportunity to
7 conduct discovery, look into what it is they're doing, and
8 verify that payment to them is justified.

9 I'm not saying that, if they're actually doing
10 work, they shouldn't get paid for it. Essentially, my issue
11 is that this is require -- the debtors' proposal is requiring
12 my clients to finance those wages in an interim period,
13 before we've had a chance to verify whether they're entitled
14 to those payments.

15 THE COURT: And Ms. Lee, let me just ask you. So
16 it would be the 1/7 payroll. But if we're not getting to a
17 final order until 1/27, there's probably another payroll in
18 there, as well. So there would be two payrolls that we're
19 taking about --

20 MS. LEE: I believe so.

21 THE COURT: -- on an interim basis?

22 MS. LEE: I believe so, yes.

23 But to be clear, Your Honor --

24 THE COURT: Uh-huh.

25 MS. LEE: -- they are the administrators who are

1 required to be there by law. At a minimum, we know that
2 they're there at least 20 hours a week because that's by law.

3 And in addition to that, we produced to them
4 information related to, for example, the daughter, that we
5 could provide the -- I guess there's some kind of system that
6 logs in every time you're administering medication, you have
7 to log that in. So, if they want discovery, that's fine.
8 But it does not make sense to deny payment to people who are
9 actually working until that January 27th date.

10 My suggestion is that we pay these women their
11 money, and then we can produce -- I mean, I don't know. I
12 guess they can walk around with them to see all the things
13 they do, if they want, each day. I'm not just quite certain
14 what other discovery they're looking for because it's not
15 like we can produce to them -- I mean, they have text
16 messages and emails. And I guess we can get affidavits from
17 other employees that yes, these women are working 70 plus
18 hours a week and they're always here.

19 But they're definitely working here. And it makes
20 sense, to me, to pay them, have a hearing on January 27th.
21 And if the debtors -- if the lender is still not satisfied,
22 then they -- then we can deal with it at that point, on the
23 27th. It's not like they would be that harmed for payment to
24 these individuals during this period of time, but --

25 THE COURT: How much would -- well, do you know the

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

CERTIFICATION

I certify that the foregoing is a correct transcript from the electronic sound recording of the proceedings in the above-entitled matter to the best of my knowledge and ability.

A handwritten signature in cursive script, appearing to read "Coleen Rand", is written over a horizontal line.

January 13, 2025

Coleen Rand, AAERT Cert. No. 341
Certified Court Transcriptionist
For RedDoor Legal Services, LLC

EXHIBIT B

These are all estimated average hours per week													
*For accuracy, all \$ owed for salaried workers are calculated as a percentage of their weekly pay, not by their hours times their rate										Salaried workers have a * by their name			
*These are all hours that are not included any service agreements													
SAUCON													
Name	Payroll	Department	Hourly Rate	Hours at Saucon	Hours at Whitehall	Hours at Parkland	Hours at Bethlehem	Hours at SVM2 and 3	Total Hours	\$ Owed from Whitehall	\$ Owed from Parkland	\$ Owed from Bethlehem	\$ Owed from SVM2 and 3
Nimita Kapoor-Atiyeh*	Saucon	Administration	38.46	40	18	2	2	15	77	\$359.63	\$39.96	\$39.96	\$299.69
	Saucon	Accounting	34	35	1	15	1	15	67	\$20.26	\$304.48	\$20.26	\$304.48
	Saucon	HR	30.5	35	1	2	1	1	40	\$30.50	\$61.00	\$30.50	\$30.50
	Saucon	Nursing	35	37	2	1	2	0	42	\$70.00	\$35.00	\$70.00	\$0.00
	Saucon	Nursing	27.5	32	0	0	8	2	42	\$0.00	\$0.00	\$220.00	\$55.00
	Saucon	Administration	22.5	32	0	0	0	8	40	\$0.00	\$0.00	\$0.00	\$180.00
	Saucon	Administration	23.5	16	10	6	6	2	40	\$235.00	\$141.00	\$141.00	\$47.00
	Saucon	Administration	31.25	32	0	0	5	5	42	\$0.00	\$0.00	\$132.50	\$132.50
	Saucon	Maintenance	24	30	0	4	2	6	42	\$0.00	\$96.00	\$48.00	\$144.00
	Saucon	Maintenance	27	30	0	0	0	10	40	\$0.00	\$0.00	\$0.00	\$270.00
	Saucon	Driver	17.5	30	0	0	0	10	40	\$0.00	\$0.00	\$0.00	\$175.00
	Saucon	Driver	15.5	32	2	2	2	2	40	\$31.00	\$31.00	\$31.00	\$31.00
	Saucon	Driver	15.5	32	2	2	2	2	40	\$31.00	\$31.00	\$31.00	\$31.00
	Saucon	Administration	16.5	32	0	0	0	8	40	\$0.00	\$0.00	\$0.00	\$132.00
Totals										\$777.39	\$739.44	\$764.22	\$1,692.17
Taxes and Benefits										\$155.48	\$147.89	\$152.84	\$338.43
Grand Totals										\$932.87	\$887.32	\$917.07	\$2,030.60
WHITEHALL													
Name	Payroll	Department	Hourly Rate	Hours at Saucon	Hours at Whitehall	Hours at Parkland	Hours at Bethlehem	Hours at SVM2 and 3	Total Hours	\$ Owed from Saucon	\$ Owed from Parkland	\$ Owed from Bethlehem	\$ Owed from SVM2 and 3
Priya Kapoor-Atiyeh*	Whitehall	Administration	45.67	5	2	55	3	0	65	\$140.48	\$1,545.47	\$84.31	\$0.00
	Whitehall	HR	23	15	15	5	5	0	40	\$345.00	\$115.00	\$115.00	\$0.00
	Whitehall	Nursing	28.85	7	24	0	8	1	40	\$201.95	\$0.00	\$230.80	\$28.85
	Whitehall	Nursing	32.5	6	27	2	5	0	40	\$195.00	\$65.00	\$162.50	\$0.00
	Whitehall	Administration	24.04	0	52	2	0	0	54	\$0.00	\$35.58	\$0.00	\$0.00
	Whitehall	Administration	32.5	24	16	2	0	2	44	\$780.00	\$65.00	\$0.00	\$65.00
	Whitehall	Nursing	22.5	9	40	0	0	0	49	\$202.50	\$0.00	\$0.00	\$0.00
	Whitehall	Nursing	19	0	33	7	0	0	40	\$0.00	\$133.00	\$0.00	\$0.00
	Whitehall	Nursing	17	15	27	0	0	0	42	\$255.00	\$0.00	\$0.00	\$0.00
	Whitehall	Driver	17	2	2	32	2	2	40	\$34.00	\$544.00	\$34.00	\$34.00
	Whitehall	Maintenance	20.25	0	35	5	5	0	45	\$0.00	\$101.25	\$101.25	\$0.00
	Whitehall	Administration	17	0	38	1	1	0	40	\$0.00	\$17.00	\$17.00	\$0.00
	Whitehall	Driver	15.5	2	35	1	1	1	40	\$31.00	\$15.50	\$15.50	\$15.50
Totals										\$2,184.93	\$2,636.80	\$760.36	\$143.35
Taxes and Benefits										\$436.99	\$527.36	\$152.07	\$28.67
Grand Totals										\$2,621.92	\$3,164.16	\$912.43	\$172.02
PARKLAND													
Name	Payroll	Department	Hourly Rate	Hours at Saucon	Hours at Whitehall	Hours at Parkland	Hours at Bethlehem	Hours at SVM2 and 3	Total Hours	\$ Owed from Saucon	\$ Owed from Whitehall	\$ Owed from Bethlehem	\$ Owed from SVM2 and 3
	Parkland	Nursing	34.5	6	1	8	0	0	15	\$207.00	\$34.50	\$0.00	\$0.00
	Parkland	Nursing	23	0	0	32	8	0	40	\$0.00	\$0.00	\$184.00	\$0.00
	Parkland	Administration	19	0	0	24	16	0	40	\$0.00	\$0.00	\$304.00	\$0.00
Totals										\$207.00	\$34.50	\$488.00	\$0.00
Taxes and Benefits										\$41.40	\$6.90	\$97.60	\$0.00
Grand Totals										\$248.40	\$41.40	\$585.60	\$0.00
DIFFERENCES:													
WM and SVM					BM and SVM			SVM 2 and 3 owes SVM					
SVM Owes					BM owes			\$2,030.60					
\$1,689.04					\$917.07								
PM and SVM					BM and WM			SVM 2 and 3 owes WM					
PM owes					BM owes			\$172.02					
\$638.92					\$912.43								
PM and WM					BM and PM								
PM owes					BM Owes								
\$3,122.76					\$585.60								

EXHIBIT C

UNITED STATES BANKRUPTCY COURT

Eastern DISTRICT OF Pennsylvania

In Re. WHITEHALL MANOR INC

§
§
§
§

Case No. 25-15245

Lead Case No. 25-15241

Debtor(s)

☒ Jointly Administered

Monthly Operating Report

Chapter 11

Reporting Period Ended: 12/31/2025

Petition Date: 12/26/2025

Months Pending: 0

Industry Classification:

6	2	2	3
---	---	---	---

Reporting Method:

Accrual Basis ☒

Cash Basis ☐

Debtor's Full-Time Employees (current):

54

Debtor's Full-Time Employees (as of date of order for relief):

54

Supporting Documentation (check all that are attached):

(For jointly administered debtors, any required schedules must be provided on a non-consolidated basis for each debtor)

- ☒ Statement of cash receipts and disbursements
- ☒ Balance sheet containing the summary and detail of the assets, liabilities and equity (net worth) or deficit
- ☒ Statement of operations (profit or loss statement)
- ☒ Accounts receivable aging
- ☒ Postpetition liabilities aging
- ☒ Statement of capital assets
- ☐ Schedule of payments to professionals
- ☒ Schedule of payments to insiders
- ☒ All bank statements and bank reconciliations for the reporting period
- ☐ Description of the assets sold or transferred and the terms of the sale or transfer

/s/ Michelle Lee

Signature of Responsible Party

01/21/2026

Date

Michelle Lee

Printed Name of Responsible Party

1650 Market Street, Philadelphia, PA 19103
Address

STATEMENT: This Periodic Report is associated with an open bankruptcy case; therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

Part 1: Cash Receipts and Disbursements		Current Month	Cumulative
a.	Cash balance beginning of month	\$139,320	
b.	Total receipts (net of transfers between accounts)	\$308,575	\$308,575
c.	Total disbursements (net of transfers between accounts)	\$146,429	\$146,429
d.	Cash balance end of month (a+b-c)	\$301,466	
e.	Disbursements made by third party for the benefit of the estate	\$0	\$0
f.	Total disbursements for quarterly fee calculation (c+e)	\$146,429	\$146,429

Part 2: Asset and Liability Status (Not generally applicable to Individual Debtors. See Instructions.)		Current Month
a.	Accounts receivable (total net of allowance)	\$77,274
b.	Accounts receivable over 90 days outstanding (net of allowance)	\$28,114
c.	Inventory (Book ☐ Market ☐ Other ☒ (attach explanation))	\$0
d.	Total current assets	\$704,624
e.	Total assets	\$3,097,347
f.	Postpetition payables (excluding taxes)	\$71,882
g.	Postpetition payables past due (excluding taxes)	\$0
h.	Postpetition taxes payable	\$0
i.	Postpetition taxes past due	\$0
j.	Total postpetition debt (f+h)	\$71,882
k.	Prepetition secured debt	\$117,274
l.	Prepetition priority debt	\$0
m.	Prepetition unsecured debt	\$0
n.	Total liabilities (debt) (j+k+l+m)	\$189,156
o.	Ending equity/net worth (e-n)	\$2,908,191

Part 3: Assets Sold or Transferred		Current Month	Cumulative
a.	Total cash sales price for assets sold/transferred outside the ordinary course of business	\$0	\$0
b.	Total payments to third parties incident to assets being sold/transferred outside the ordinary course of business	\$0	\$0
c.	Net cash proceeds from assets sold/transferred outside the ordinary course of business (a-b)	\$0	\$0

Part 4: Income Statement (Statement of Operations) (Not generally applicable to Individual Debtors. See Instructions.)		Current Month	Cumulative
a.	Gross income/sales (net of returns and allowances)	\$0	
b.	Cost of goods sold (inclusive of depreciation, if applicable)	\$0	
c.	Gross profit (a-b)	\$0	
d.	Selling expenses	\$0	
e.	General and administrative expenses	\$0	
f.	Other expenses	\$0	
g.	Depreciation and/or amortization (not included in 4b)	\$0	
h.	Interest	\$0	
i.	Taxes (local, state, and federal)	\$0	
j.	Reorganization items	\$0	
k.	Profit (loss)	\$0	\$0

Part 5: Professional Fees and Expenses						
a.			Approved Current Month	Approved Cumulative	Paid Current Month	Paid Cumulative
	Debtor's professional fees & expenses (bankruptcy) <i>Aggregate Total</i>					
	<i>Itemized Breakdown by Firm</i>					
	Firm Name	Role				
i						
ii						
iii						
iv						
v						
vi						
vii						
viii						
ix						
x						
xi						
xii						
xiii						
xiv						
xv						
xvi						
xvii						
xviii						
xix						
xx						
xxi						
xxii						
xxiii						
xxiv						
xxv						
xxvi						
xxvii						
xxviii						
xxix						
xxx						
xxxi						
xxxii						
xxxiii						
xxxiv						
xxxv						
xxxvi						

	xxxvii					
	xxxviii					
	xxxix					
	xl					
	xli					
	xlii					
	xliii					
	xliv					
	xlv					
	xlvi					
	xlvii					
	xlviii					
	xlix					
	l					
	li					
	lii					
	liii					
	liv					
	lv					
	lvi					
	lvii					
	lviii					
	lix					
	lx					
	lxi					
	lxii					
	lxiii					
	lxiv					
	lxv					
	lxvi					
	lxvii					
	lxviii					
	lxix					
	lxx					
	lxxi					
	lxxii					
	lxxiii					
	lxxiv					
	lxxv					
	lxxvi					
	lxxvii					
	lxxviii					

Case No. 25-15245

b.			Approved Current Month	Approved Cumulative	Paid Current Month	Paid Cumulative	
	Debtor's professional fees & expenses (nonbankruptcy) <i>Aggregate Total</i>						
	<i>Itemized Breakdown by Firm</i>						
		Firm Name					Role
	i						
	ii						
	iii						
	iv						
	v						
	vi						
	vii						
	viii						
	ix						
	x						
	xi						
xii							
xiii							
xiv							

	xv					
	xvi					
	xvii					
	xviii					
	xix					
	xx					
	xxi					
	xxii					
	xxiii					
	xxiv					
	xxv					
	xxvi					
	xxvii					
	xxviii					
	xxix					
	xxx					
	xxxi					
	xxxii					
	xxxiii					
	xxxiv					
	xxxv					
	xxxvi					
	xxxvii					
	xxxviii					
	xxxix					
	xl					
	xli					
	xlii					
	xliii					
	xliv					
	xlv					
	xlvi					
	xlvii					
	xlviii					
	xliv					
	l					
	li					
	lii					
	liii					
	liv					
	lv					
	lvi					

7

Debtor's Name WHITEHALL MANOR INC

Case No. 25-15245

	xcix						
	c						
c.	All professional fees and expenses (debtor & committees)						

Part 6: Postpetition Taxes**Current Month****Cumulative**

a.	Postpetition income taxes accrued (local, state, and federal)	\$0	\$0
b.	Postpetition income taxes paid (local, state, and federal)	\$0	\$0
c.	Postpetition employer payroll taxes accrued	\$0	\$0
d.	Postpetition employer payroll taxes paid	\$9,732	\$9,732
e.	Postpetition property taxes paid	\$0	\$0
f.	Postpetition other taxes accrued (local, state, and federal)	\$0	\$0
g.	Postpetition other taxes paid (local, state, and federal)	\$0	\$0

Part 7: Questionnaire - During this reporting period:

- a. Were any payments made on prepetition debt? (if yes, see Instructions) Yes ☒ No ☐
- b. Were any payments made outside the ordinary course of business without court approval? (if yes, see Instructions) Yes ☐ No ☒
- c. Were any payments made to or on behalf of insiders? Yes ☒ No ☐
- d. Are you current on postpetition tax return filings? Yes ☒ No ☐
- e. Are you current on postpetition estimated tax payments? Yes ☒ No ☐
- f. Were all trust fund taxes remitted on a current basis? Yes ☒ No ☐
- g. Was there any postpetition borrowing, other than trade credit? (if yes, see Instructions) Yes ☐ No ☒
- h. Were all payments made to or on behalf of professionals approved by the court? Yes ☐ No ☐ N/A ☒
- i. Do you have:
- Worker's compensation insurance? Yes ☒ No ☐
- If yes, are your premiums current? Yes ☒ No ☐ N/A ☐ (if no, see Instructions)
- Casualty/property insurance? Yes ☒ No ☐
- If yes, are your premiums current? Yes ☒ No ☐ N/A ☐ (if no, see Instructions)
- General liability insurance? Yes ☒ No ☐
- If yes, are your premiums current? Yes ☒ No ☐ N/A ☐ (if no, see Instructions)
- j. Has a plan of reorganization been filed with the court? Yes ☐ No ☒
- k. Has a disclosure statement been filed with the court? Yes ☐ No ☒
- l. Are you current with quarterly U.S. Trustee fees as set forth under 28 U.S.C. § 1930? Yes ☒ No ☐

Part 8: Individual Chapter 11 Debtors (Only)

a.	Gross income (receipts) from salary and wages	\$0
b.	Gross income (receipts) from self-employment	\$0
c.	Gross income from all other sources	\$0
d.	Total income in the reporting period (a+b+c)	\$0
e.	Payroll deductions	\$0
f.	Self-employment related expenses	\$0
g.	Living expenses	\$0
h.	All other expenses	\$0
i.	Total expenses in the reporting period (e+f+g+h)	\$0
j.	Difference between total income and total expenses (d-i)	\$0
k.	List the total amount of all postpetition debts that are past due	\$0
l.	Are you required to pay any Domestic Support Obligations as defined by 11 U.S.C § 101(14A)?	Yes ☐ No ☒
m.	If yes, have you made all Domestic Support Obligation payments?	Yes ☐ No ☐ N/A ☒

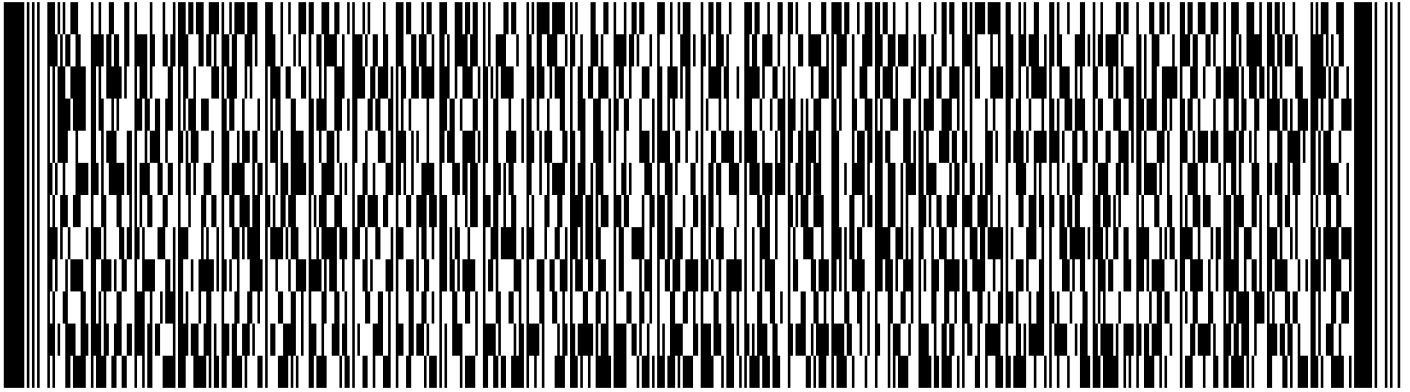
Privacy Act Statement

28 U.S.C. § 589b authorizes the collection of this information, and provision of this information is mandatory under 11 U.S.C. §§ 704, 1106, and 1107. The United States Trustee will use this information to calculate statutory fee assessments under 28 U.S.C. § 1930(a)(6). The United States Trustee will also use this information to evaluate a chapter 11 debtor's progress through the bankruptcy system, including the likelihood of a plan of reorganization being confirmed and whether the case is being prosecuted in good faith. This information may be disclosed to a bankruptcy trustee or examiner when the information is needed to perform the trustee's or examiner's duties or to the appropriate federal, state, local, regulatory, tribal, or foreign law enforcement agency when the information indicates a violation or potential violation of law. Other disclosures may be made for routine purposes. For a discussion of the types of routine disclosures that may be made, you may consult the Executive Office for United States Trustee's systems of records notice, UST-001, "Bankruptcy Case Files and Associated Records." See 71 Fed. Reg. 59,818 et seq. (Oct. 11, 2006). A copy of the notice may be obtained at the following link: http://www.justice.gov/ust/ eo/rules_regulations/index.htm. Failure to provide this information could result in the dismissal or conversion of your bankruptcy case or other action by the United States Trustee. 11 U.S.C. § 1112(b)(4)(F).

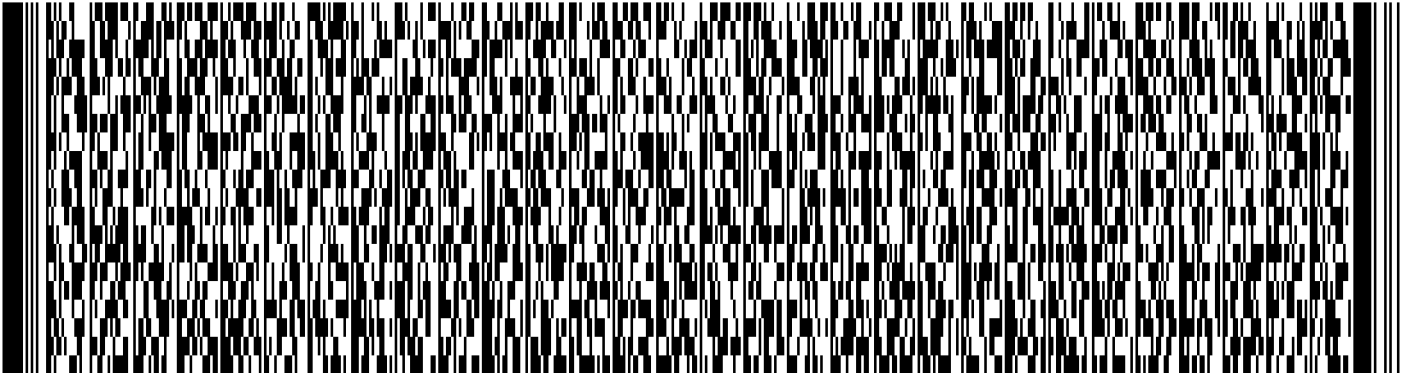
I declare under penalty of perjury that the foregoing Monthly Operating Report and its supporting documentation are true and correct and that I have been authorized to sign this report on behalf of the estate.

/s/ Abraham Atiyeh
Signature of Responsible Party
Sole Director
Title

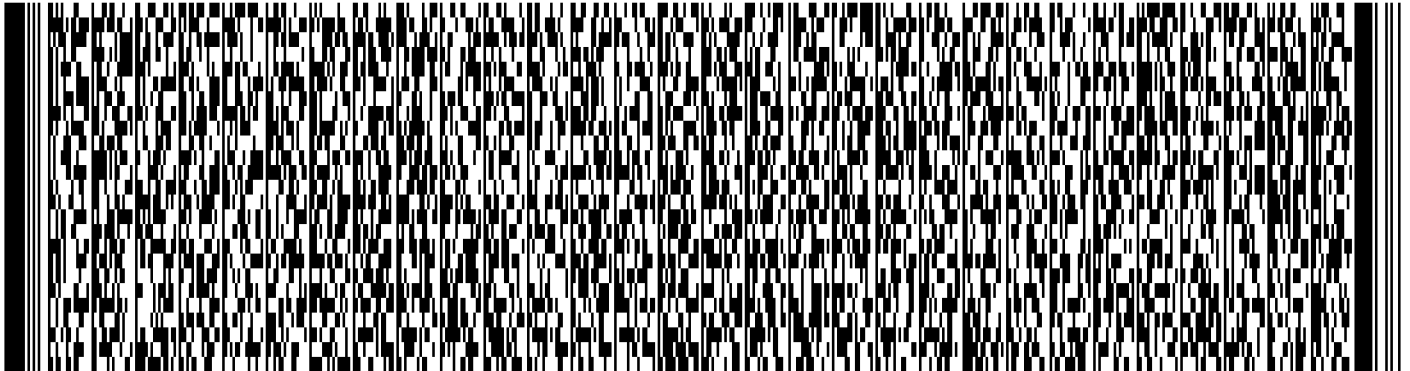
Abraham Atiyeh
Printed Name of Responsible Party
01/21/2026
Date



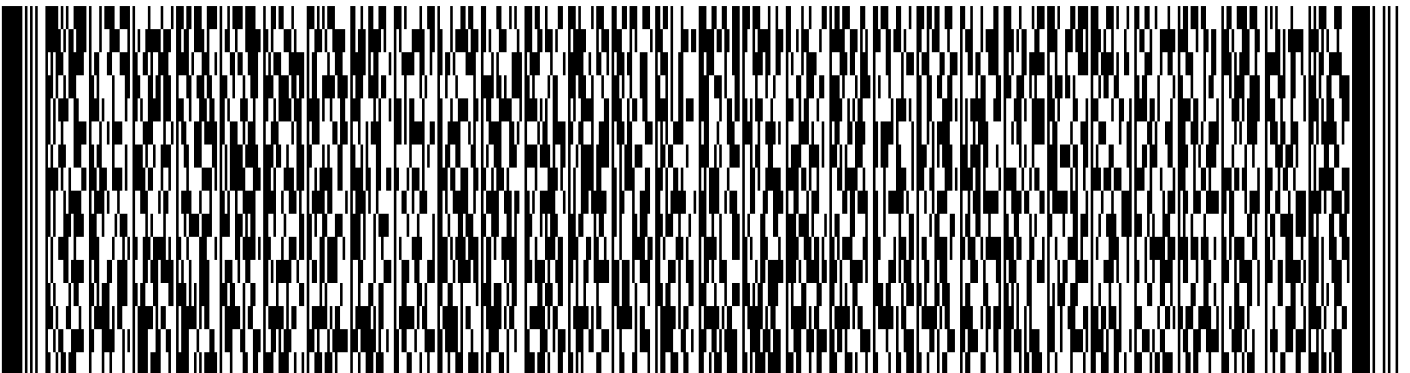
PageOnePartOne



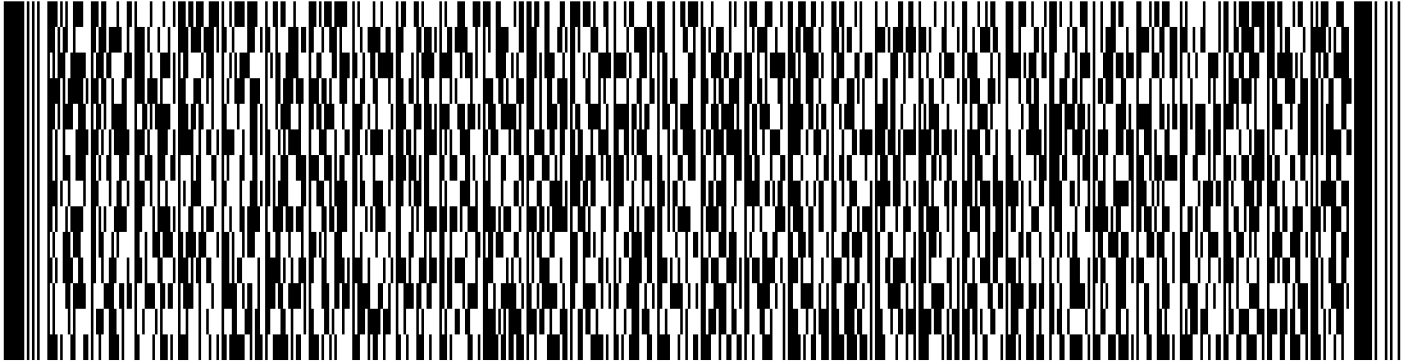
PageOnePartTwo



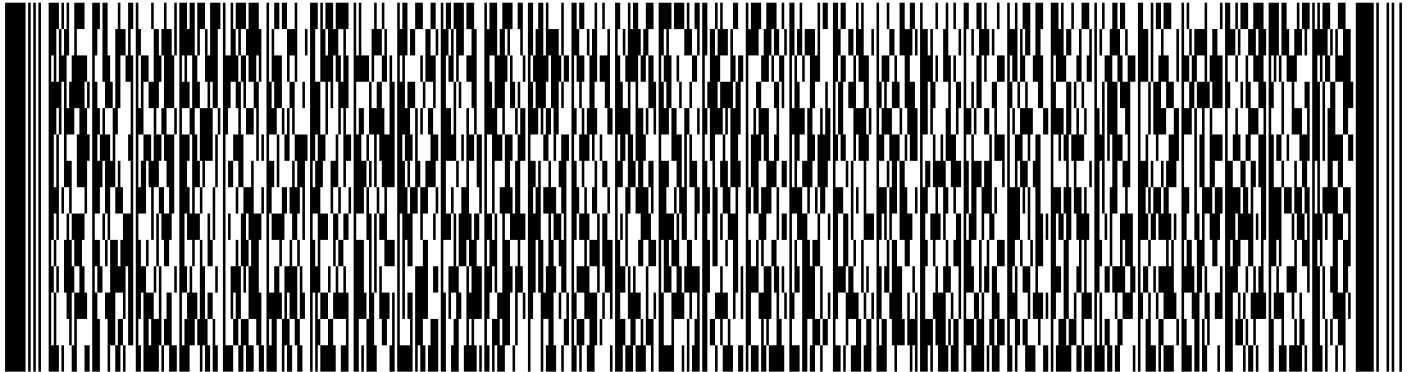
PageTwoPartOne



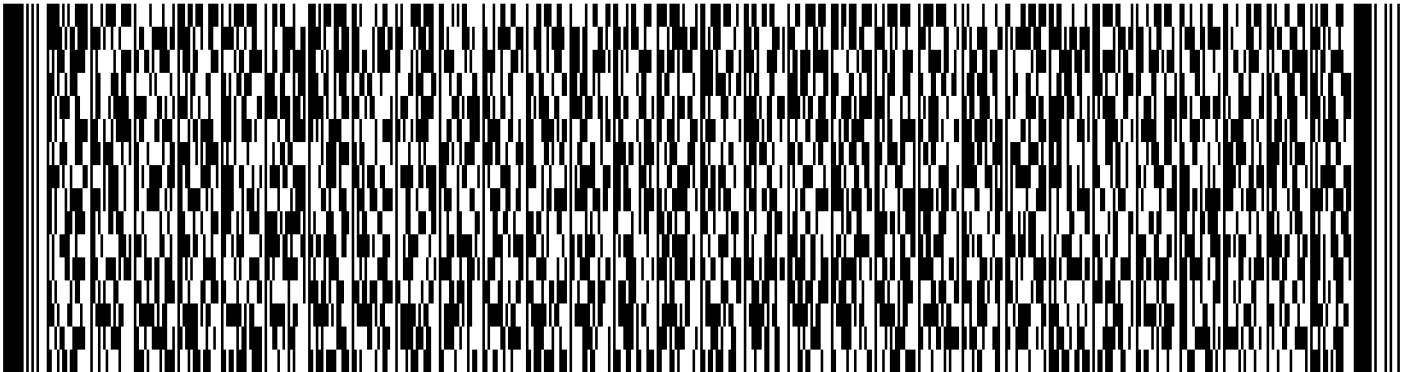
PageTwoPartTwo



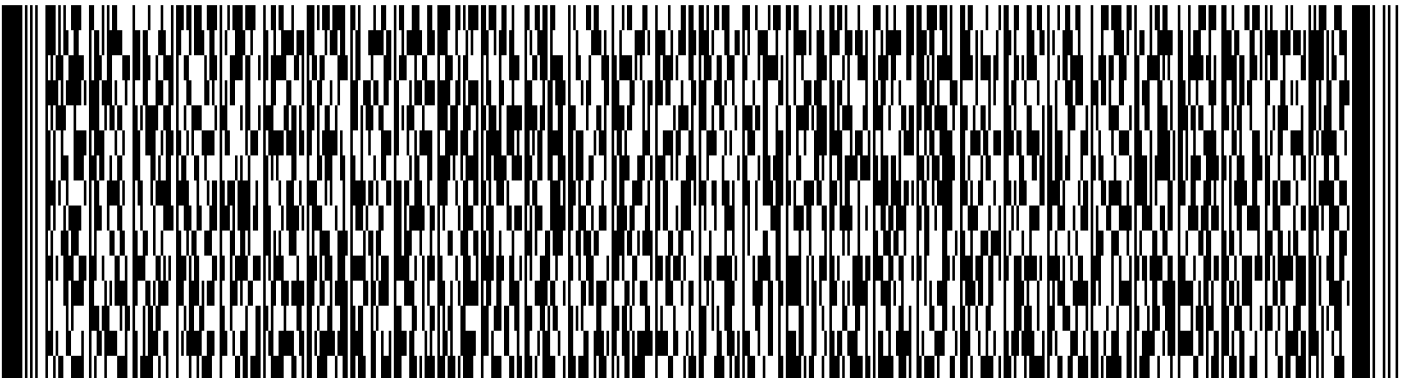
Bankruptcy1to50



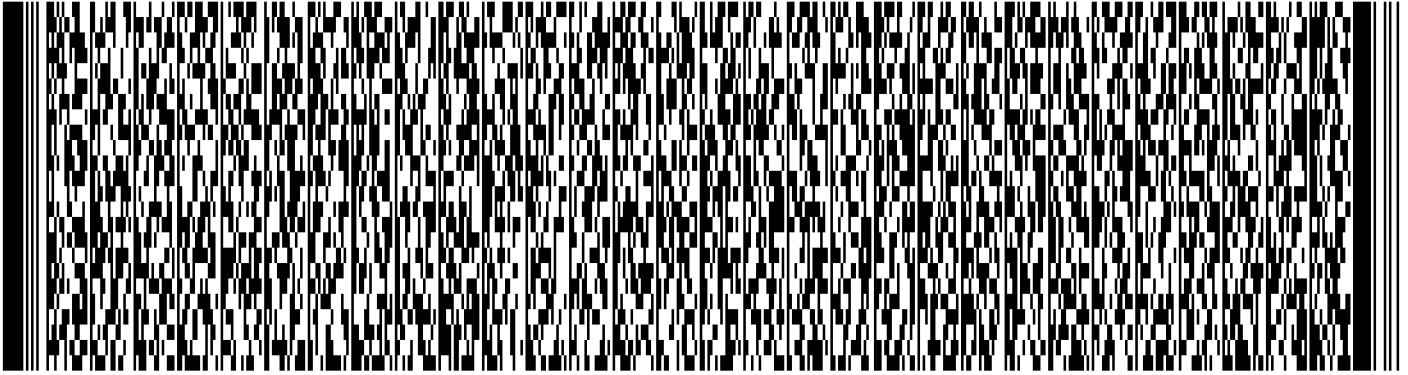
Bankruptcy51to100



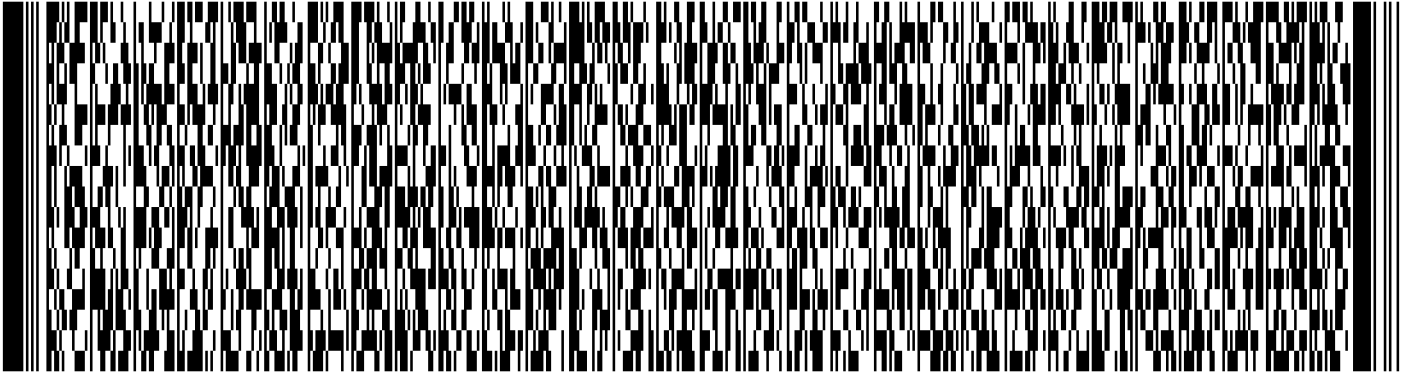
NonBankruptcy1to50



NonBankruptcy51to100



PageThree



PageFour

**UNITED STATES BANKRUPTCY COURT EASTERN DISTRICT OF
PENNSYLVANIA**

MONTHLY OPERATING REPORT – SUPPORTING DOCUMENTATION

Case Nos. 25-15245, 25-15241

Whitehall Trust, et. al.

Reporting Period: December 26, 2025 – December 31, 2025

Notes to the Monthly Operating Report (“MOR”) Supporting Documentation

Reporting Period: December 26, 2025 – December 31, 2025

General:

The debtors in these cases (the “Debtors”) filed for relief under chapter 11 of title 11 of the United States Code, §§ 101-1532, et seq. on December 26, 2025 (the “Petition Date”) in the United States Bankruptcy Court for the Eastern District of Pennsylvania (the “Court”). The Debtors have prepared this MOR for the period from December 26, 2025 through December 31, 2025.

The financial information contained herein is unaudited, limited in scope, covers a limited time period, and has been prepared solely for the purpose of complying with the monthly reporting requirements applicable in these chapter 11 cases. This MOR is not prepared in accordance with Generally Accepted Accounting Principles (“GAAP”) and does not include all of the information and footnotes required thereby. Additionally, certain transactions that would be required to be included in GAAP financial statements are not reflected in this MOR. There can be no assurance that the financial information presented herein is complete, and readers are strongly cautioned not to place reliance on this MOR, which was not prepared for the purpose of providing the basis for an investment decision relating to the Debtors. The unaudited financial statements have been derived from the books and records of the Debtors. The information furnished in this MOR includes certain normal recurring adjustments but may not include all the adjustments that would typically be made for the quarterly and annual consolidated financial statements in accordance with GAAP. Furthermore, the monthly financial information contained herein has not been subjected to the same level of accounting review and testing that the Debtors apply in the preparation of their annual financial information in accordance with GAAP. Upon the application of such procedures, the Debtors believe that this financial information may be subject to change, and these changes could be material. The financial information contained herein is presented on a preliminary and unaudited basis and remains subject to future reconciliation and adjustment (which may be material). Although the Debtors made commercially reasonable efforts to ensure the accuracy and completeness of the MOR, inadvertent errors or omissions may exist. The Debtors hereby reserve all rights to amend and supplement the MOR in all respects as may be necessary or appropriate. Nothing contained in this MOR shall constitute a waiver of any of the Debtors’ rights or an admission with respect to their chapter 11 cases.

Each signatory to the MOR has necessarily relied upon the efforts, statements, advice, and representations of personnel of the Debtors and their advisors and professionals. Each signatory has not (and could not have) personally verified the accuracy of each such statement, representation, and answer contained in the MOR.

Redacted portions are names of residents that are to remain confidential by court order.

Part 2.

Accounts Payable: Calculated by using the difference between First A/P Report as of 12/31/2025 and Second A/P Report as of 12/25/2025 to determine post-petition liability aging summary.

Reconciliation: Reconciliation can only be done on a monthly basis with the accounting program used by Debtor. Therefore, the Reconciliation supplement attachment is for the entire month instead of from the date of filing.

Whitehall Manor Inc
Cash receipts and disbursements
12-26-25 to 12-31-25

Accrual Basis

Beginning Balance		
Truist Reserve #5651	1,167.41	
Truist #6454	6,545.74	
WM_BB&T_Escrow 7012	442.00	
Truist 15102 (PR) 12/23/24	130,217.92	
Cash on Hand	946.98	
Total Beginning Balance	139,320.05	Part 1 a
Cash		
Truist Reserve #5651	1.62	
Truist #6454	360,319.54	
WM_BB&T_Escrow 7012	-	
Truist 15102 (PR) 12/23/24	318.00	
Cash on Hand		
Less Intercompany	(51,219.45)	
Less Adjustments	(845.20)	
Total Cash Receipts	308,574.51	Part 1 b
Cash		
Truist Reserve #5651	-	
Truist #6454	(21,470.10)	
WM_BB&T_Escrow 7012	-	
Truist 15102 (PR) 12/23/24	(124,958.61)	
Cash on Hand	-	
	(146,428.71)	Part 1 c
Ending cash balance		
Ending cash balance	353,530.50	
Adjustments	(52,064.65)	
Cash balance EOM	301,465.85	Part 1 d

Whitehall Manor Inc
Cash receipts and disbursements
 12-26-25 to 12-31-25

	Type	Date	Num	Name	Memo	Debit	Credit	Balance
								1,167.41
Truist Reserve #5651						1.62		1,169.03
	Deposit	12/31/2025			Interest	1.62	-	1,169.03
Total Truist Reserve #5651								6,545.74
Truist #6454						91,365.50		97,911.24
	Deposit	12/26/2025			Deposit			
					Deposit to cover SVM, PM, BM -capital			149,130.69
	Deposit	12/26/2025			blue cross jan 2026 prepay	51,219.45		154,801.19
	Deposit	12/26/2025			Deposit	5,670.50		151,786.86
	Transfer	12/29/2025	ACH		ACH charge from BALBOA Capital		3,014.33	151,786.86
	Deposit	12/29/2025			Deposit	110,849.00		262,635.86
	Deposit	12/29/2025			Deposit	4,120.16		266,756.02
	Deposit	12/29/2025			Deposit	31,347.00		298,103.02
	Deposit	12/29/2025			Deposit		3,253.05	294,849.97
	Bill Pmt -Check	12/30/2025	ACH	Aramco Inc.				299,458.70
	Deposit	12/30/2025			Deposit	4,608.73		318,752.70
	Deposit	12/30/2025			Deposit	19,294.00		318,752.70
	Deposit	12/30/2025			Deposit	50.00		318,802.70
	Deposit	12/30/2025			Deposit			314,086.98
	Bill Pmt -Check	12/31/2025	48570		REFUND- SEE CHECK STUB		4,715.72	314,086.98
					client # 39757			
	Bill Pmt -Check	12/31/2025	ACH	A Place for Mom, Inc.			7,095.00	306,991.98
	Deposit	12/31/2025			Deposit	27,515.00		334,506.98
	Deposit	12/31/2025			Deposit	13,435.00		347,941.98
	General Journal	12/31/2025	RTN ok 5252		rtn ck 5252 for [REDACTED] dated 11/25/25		3,392.00	344,549.98
	Deposit	12/31/2025			To void old checks that haven't cleared	845.20		345,395.18
Total Truist #6454						360,319.54	21,470.10	345,395.18
Excluding	Intercompany transfer					(51,219.45)		
Excluding	Void old checks that didn't clear					(845.20)		
						308,254.89		130,217.92
Truist 15102 (PR) 12/23/24							124,958.61	5,259.31
	General Journal	12/26/2025	PR 12/26/25		PR PE 12/20/25 PD 12/26/25			5,577.31
	Deposit	12/31/2025			Deposit	318.00		5,577.31
Total Truist 15102 (PR) 12/23/24						318.00	124,958.61	442.00
WM_BB&T_Escrow 7012								442.00
Total WM_BB&T_Escrow 7012								946.98
Cash on Hand								946.98
Total Cash on Hand						360,639.16	146,428.71	353,530.50
SUBTOTAL								

Whitehall Manor Inc
Balance Sheet
As of December 31, 2025

Accrual Basis
Dec 31, 25

ASSETS

Current Assets

Checking/Savings

Truist Reserve #5651	1,169.03
Truist #6454	345,395.18
Truist 15102 (PR) 12/23/24	5,577.31
WM_BB&T_Escrow 7012	442.00
Cash on Hand	946.98

Total Checking/Savings 353,530.50

Accounts Receivable

Accounts Receivable	94,575.00
Allowance for doubtful accounts	-17,301.00

Total Accounts Receivable 77,274.00

Other Current Assets

Prepaid Insurance-W/C	8,552.30
Prepaid Expenses	1,545.26
PPD Cty/Twp/School Taxes	122,577.19
Prepaid Insurance	124,887.32
On hand supplies	16,257.58

273,819.65

Total Other Current Assets 704,624.15

Total Current Assets

Fixed Assets

Landscaping	4,875.90
Automobiles	294,187.22
Equipment	1,046,161.70
Furniture	731,603.90
Leasehold Improvements	1,067,986.72
Accumulated Depreciation	-2,309,904.98

Total Fixed Assets 834,910.46

Other Assets

Due From Affiliates	1,557,812.36
---------------------	--------------

TOTAL ASSETS

3,097,346.97

Whitehall Manor Inc
Balance Sheet
As of December 31, 2025

Liabilities

Current Liabilities

Accounts Payable	5,373,838.39
Other Current Liabilities	
Accrued Insurance-W/C	754.00
Accrued Insurance	116,001.22
Accrued Payroll	100,541.83
Payroll Adjustments	4,977.38
Resident Escrow Deposits-orig	2,790.00

Total Other Current Liabilities 225,064.43

Total Current Liabilities 5,598,902.82

Long Term Liabilities

Loan- Balboa Capital 117,274.36

Total Long Term Liabilities 117,274.36

Total Liabilities 5,716,177.18

Equity

Common stock 200.00

Retained Earnings -2,674,700.56

Net Income 55,670.35

Total Equity -2,618,830.21

TOTAL LIABILITIES & EQUITY 3,097,346.97

Whitehall Manor Inc
Statement of Operations
12-26-25 to 12-31-25

		Accrual Basis					
		Dec 26 - 31, 25		Revenue	COGS	Selling	G & A
Ordinary Income/Expense							Payroll
	Income	308,574.51	see Part 1	308,574.51			
	Expense						
	Maintenance						
	Maint. Wages	3,849.59			3,849.59		
	Maint. Payroll taxes	159.44					159.44
	Health Insurance	-99.86			(99.86)		
	Repairs & maintenance	246.51			246.51		
	Total Maintenance	4,155.68					
	Activities						
	Act. Wages	4,646.55			4,646.55		
	Act. Payroll taxes	255.34					255.34
	Total Activities	4,901.89					
	Houskeeping						
	Hkg. Wages	14,338.21			14,338.21		
	Hkg. Payroll taxes	733.64					733.64
	Health Insurance	-115.76			(115.76)		
	Housekeeping/Laundry Supplies	4,589.01			4,589.01		
	Total Houskeeping	19,545.10					
	Dietary						
	Dietary Wages	31,886.51			31,886.51		
	Dietary Payroll taxes	1,361.38					1,361.38
	Health Insurance	-99.86			(99.86)		
	Food/Grocery Costs	3,917.23			3,917.23		
	Reimbursement Meal Preparation	-1,300.00			(1,300.00)		
	Supplies	765.54			765.54		
	Total Dietary	36,530.80					
	Direct Care						
	D C Wages	128,226.67			128,226.67		
	D C Payroll taxes	5,815.63					5,815.63
	Health Insurance	-759.69			(759.69)		
	Laboratory Services	391.00			391.00		
	Total Direct Care	133,673.61					
	Marketing						
	Mktg. Wages	3,434.07				3,434.07	
	Mktg. Payroll Taxes	138.27					138.27
	Health Insurance	-115.76				(115.76)	
	Total Marketing	3,456.58					

Dec 26 - 31, 25

Whitehall Manor Inc
Statement of Operations
12-26-25 to 12-31-25

			Revenue	COGS	Selling	G & A	Payroll
	Administration					30,767.93	
	Admin Wages	30,767.93					1,267.89
	Admin Payroll Taxes	1,267.89				10,786.28	
	Health insurance	10,786.28				434.00	
	Contract Labor	434.00				(38.02)	
	Fuel-gas	-38.02				76.50	
	Payroll service fees	76.50				1,678.29	
	Telephone	1,678.29				4,276.17	
	Workers comp	4,276.17					
	Total Administration	49,249.04					
	Total Expense	251,512.70					
	Net Ordinary Income	57,061.81					
	Other Income/Expense						
	Other Income						
	Interest Income	1.62					
	Total Other Income	1.62					
	Other Expense						
	Depreciation Expense	1,393.08	Part 4 g				
	Total Other Expense	1,393.08					
	Net Other Income	-1,391.46					
	Net Income	55,670.35	308,574.51	190,481.65	3,318.31	47,981.15	9,731.59
			Part 4 a	Part 4 b	Part 4 d	Part 4 e	Part 4 i
							Part 6 d

Whitehall Manor, Inc

A/R aging

As of 12/31/25

*This is a report that was generated by ECP *

Resident	Billing Contact	31-60	61-90	90+	TOTAL
[REDACTED]	[REDACTED]	\$0.00	\$0.00	\$3,532.00	\$3,532.00
[REDACTED]	[REDACTED]	\$0.00	\$0.00	\$0.00	\$0.00
[REDACTED]	[REDACTED]	\$0.00	\$0.00	\$0.00	\$0.00
[REDACTED]	[REDACTED]	\$2,345.00	\$0.00	\$0.00	\$2,345.00
[REDACTED]	[REDACTED]	\$3,846.00	\$0.00	\$0.00	\$3,846.00
[REDACTED]	[REDACTED]	\$2,295.00	\$2,295.00	\$0.00	\$4,590.00
[REDACTED]	[REDACTED]	\$0.00	\$0.00	\$0.00	\$0.00
[REDACTED]	[REDACTED]	\$0.00	\$0.00	\$0.00	\$0.00
[REDACTED]	[REDACTED]	\$0.00	\$0.00	\$0.00	\$0.00
[REDACTED]	[REDACTED]	\$0.00	\$0.00	\$0.00	\$0.00
[REDACTED]	[REDACTED]	\$0.00	\$0.00	\$3,672.00	\$3,672.00
[REDACTED]	[REDACTED]	\$0.00	\$0.00	\$0.00	\$0.00
[REDACTED]	[REDACTED]	\$0.00	\$0.00	\$0.00	\$0.00
[REDACTED]	[REDACTED]lla	\$0.00	\$0.00	\$0.00	\$0.00
[REDACTED]	[REDACTED]	\$0.00	\$4,745.00	\$0.00	\$4,745.00
[REDACTED]	[REDACTED]	\$0.00	\$0.00	\$0.00	\$0.00
[REDACTED]	[REDACTED]	\$5,216.00	\$0.00	\$0.00	\$5,216.00
[REDACTED]	[REDACTED]	\$0.00	\$0.00	\$0.00	\$0.00
[REDACTED]	[REDACTED]	\$0.00	\$0.00	\$2,414.00	\$2,414.00
[REDACTED]	[REDACTED]	\$0.00	\$3,430.00	\$0.00	\$3,430.00
[REDACTED]	[REDACTED]	\$0.00	\$0.00	\$0.00	\$0.00
[REDACTED]	[REDACTED]	\$0.00	\$5,845.00	\$0.00	\$5,845.00
[REDACTED]	[REDACTED]	\$0.00	\$0.00	\$269.30	\$269.30
[REDACTED]	[REDACTED]	\$6,050.00	\$0.00	\$40.00	\$6,090.00
[REDACTED]	[REDACTED]	\$0.00	\$0.00	\$0.00	\$0.00
[REDACTED]	[REDACTED]	\$0.00	\$0.00	\$2,032.00	\$2,032.00
[REDACTED]	[REDACTED]	\$0.00	\$3,695.00	\$0.00	\$3,695.00
[REDACTED]	[REDACTED]	\$0.00	\$0.00	\$0.00	\$0.00
[REDACTED]	[REDACTED]	\$0.00	\$0.00	\$6,113.00	\$6,113.00
[REDACTED]	[REDACTED]	\$0.00	\$0.00	\$0.00	\$0.00
[REDACTED]	[REDACTED]	\$0.00	\$0.00	\$59.00	\$59.00
[REDACTED]	[REDACTED]	\$0.00	\$0.00	\$0.00	\$0.00
[REDACTED]	[REDACTED]	\$0.00	\$0.00	\$1,101.60	\$1,101.60
[REDACTED]	[REDACTED]	\$0.00	\$0.00	\$0.00	\$0.00
[REDACTED]	[REDACTED]	\$3,050.00	\$0.00	\$0.00	\$3,050.00
[REDACTED]	[REDACTED]	\$0.00	\$0.00	\$50.00	\$50.00
[REDACTED]	[REDACTED] G.	\$0.00	\$0.00	\$0.00	\$0.00
[REDACTED]	[REDACTED]	\$0.00	\$0.00	\$0.00	\$0.00
[REDACTED]	[REDACTED]	\$0.00	\$0.00	\$1,290.00	\$1,290.00
[REDACTED]	[REDACTED]	\$0.00	\$0.00	\$0.00	\$0.00
[REDACTED]	[REDACTED]	\$6,045.00	\$0.00	\$0.00	\$6,045.00
[REDACTED]	[REDACTED]	\$0.00	\$0.00	\$0.00	\$0.00
[REDACTED]	[REDACTED]	\$0.00	\$0.00	\$87.00	\$87.00

As of 12/31/25

Part 2 b Part 2a

Whitehall Manor Inc
A/P Aging Summary
As of December 31, 2025

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
ABARTA Coca Cola Beverages, Inc.	1,332.74	0.00	0.00	0.00	0.00	1,332.74
Advantage Nutrition & Wellness	266.64	0.00	0.00	0.00	0.00	266.64
American Express (3-81000)	10,234.08	0.00	0.00	0.00	0.00	10,234.08
Andrea Sawarynski	0.00	1,275.00	0.00	0.00	0.00	1,275.00
Aramco Inc.	0.00	3,188.28	3,894.43	2,702.39	-0.10	9,785.00
	0.00	0.00	0.00	0.00	388.50	388.50
	0.00	0.00	0.00	0.00	714.00	714.00
Brookside Comm. Const (Related Party)	1,330.00	5,520.20	0.00	0.00	0.00	6,850.20
Capital Blue Cross (2026)	62,271.98	0.00	0.00	0.00	0.00	62,271.98
CarePatrol (referral co)	3,695.00	0.00	0.00	0.00	0.00	3,695.00
Cedar Crest Plumbing	260.00	0.00	0.00	0.00	0.00	260.00
Chrin Hauling, Inc.	0.00	1,545.26	0.00	0.00	0.00	1,545.26
Cintas	4,560.66	1,965.54	629.58	0.00	0.00	7,155.78
	0.00	0.00	0.00	0.00	672.00	672.00
	0.00	175.00	175.00	0.00	0.00	350.00
Coombs Rentals	0.00	0.00	0.00	0.00	21,155.90	21,155.90
County of Lehigh (r/e)	0.00	2,958.00	0.00	0.00	0.00	2,958.00
CWSewer Auth (200)	0.00	0.00	0.00	0.00	1,380.00	1,380.00
	0.00	0.00	687.50	0.00	0.00	687.50
Day Vision Marketing, Inc.	0.00	0.00	0.00	0.00	315.28	315.28
	8.32	0.00	0.00	0.00	0.00	8.32
F. W. Webb Company (Brookside)	1,009.45	0.00	0.00	0.00	0.00	1,009.45
Fidelity Bank(acct#0690) Denise	0.00	0.00	0.00	0.00	78.84	78.84
	788.69	0.00	0.00	0.00	0.00	788.69
Global Sourcing Solutions	0.00	25,000.00	0.00	0.00	0.00	25,000.00
Great American Risk Solutions	0.00	0.00	0.00	0.00	358.00	358.00
	1,082.80	1,061.51	0.00	0.00	0.00	2,144.11
Home Depot	242.00	0.00	0.00	0.00	0.00	242.00
Keystone Insurers Group Inc	0.00	0.00	0.00	0.00	171.52	171.52
	1,678.29	0.00	0.00	0.00	0.00	1,678.29
Kris Kapoor (Verizon)	0.00	14,370.57	0.00	0.00	0.00	14,370.57
Lahoud Law Group, P.C.	0.00	0.00	0.00	0.00	4,722.08	4,722.08
	246.51	0.00	0.00	0.00	0.00	246.51
Loikits Industrial Services	0.00	10,000.00	10,000.00	10,000.00	30,000.00	60,000.00
Manor Signs LLC	434.00	16.81	0.00	0.00	61.45	512.26
Matura Salon and Spa Management	977.28	0.00	0.00	0.00	0.00	977.28
Medline	0.00	1,831.88	0.00	0.00	0.00	1,831.88
NBMA (599200)	0.00	792.00	0.00	0.00	0.00	792.00
NBMA (599300)	0.00	18.60	0.00	0.00	0.00	18.60
NBMA (599250)	0.00	0.00	0.00	0.00	3,220.72	3,220.72
	0.00	5,000.00	5,000.00	5,000.00	40,000.00	55,000.00
PAJ Ventures (Related Party)	602.00	459.00	136.00	0.00	0.00	1,197.00
Patient First	0.00	0.00	0.00	198.00	924.00	1,122.00
Pennsylvania State Police(2004)	0.00	27,714.00	26,077.91	23,872.80	13,965.48	91,630.19
Pennsylvania Venture Capital (Related Par	1.25	0.00	0.00	0.00	0.00	1.25
Pitney Bowes Bank INC Purchase Power	605.95	311.52	0.00	0.00	0.00	917.47
Pocono Mountain Dairies	0.00	0.00	0.00	0.00	103,873.83	103,873.83
Portnoff (King of Prussia)	0.00	22,387.89	0.00	0.00	0.00	22,387.89
PPL (30890 01000)	0.00	668.87	0.00	0.00	0.00	668.87
QXO (Beacon Building Products)	0.00	0.00	0.00	810.42	4,299.60	5,110.02
R P Minich PC	0.00	141.49	0.00	0.00	0.00	141.49
RCN (4201-0459446-01) Nurse 50mg modem-ro	0.00	750.00	0.00	0.00	0.00	750.00
RCN (4201-0740226-01) IP circuit 100mg	0.00	2,408.55	0.00	0.00	0.00	2,408.55
RCN (fac cable serv)4201-0455542-01	0.00	0.00	0.00	0.00	1,000.00	1,000.00
Saucon Independent LLC	0.00	0.00	0.00	0.00	0.00	0.00

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
	0.00	0.00	0.00	0.00	1,380.00	1,380.00
Securitas Healthcare	3,080.92	-2,009.34	0.00	0.00	0.00	1,051.58
Service Electric Cable TV	0.00	857.56	857.56	0.00	0.00	1,715.12
	90.00	0.00	0.00	0.00	0.00	90.00
Sherwin-Williams Co.	0.00	884.73	0.00	0.00	0.00	884.73
Stevens & Lee	1,537.49	0.00	0.00	0.00	0.00	1,537.49
STR Business Solutions	171.72	0.00	0.00	0.00	0.00	171.72
Sunoco, Inc. (Whitehall)	2,740.21	2,100.18	0.00	0.00	0.00	4,840.39
The Morning Call Media Group	0.00	5,160.25	10,687.50	0.00	0.00	15,847.75
UGI	8,500.56	3,007.55	0.00	0.00	0.00	11,508.11
US Foodservice, Inc.	82,798.26	57,445.54	5,278.51	0.00	0.00	145,522.31
Valley Business Systems	528.67	0.00	0.00	0.00	0.00	528.67
Walker, Stephen (entertainment)	0.00	200.00	0.00	0.00	0.00	200.00
	0.00	0.00	0.00	0.00	210.42	210.42
Whitehall Township Tax Office	0.00	0.00	0.00	0.00	21,267.84	21,267.84
Whitehall Trust (Related Party)	0.00	10,000.00	10,000.00	10,000.00	4,599,325.00	4,629,325.00
Zephyr Pharmacy	84.92	0.00	0.00	0.00	0.00	84.92
TOTAL	191,140.19	207,206.24	73,423.99	52,583.61	4,849,484.36	5,373,838.39

A/P @ 12-31-25
A/P @ 12-25-25
Change in A/P

5,373,838.39
5,301,956.88
71,881.51 Part 2-f

Whitehall Manor Inc
A/P Aging Summary
As of December 25, 2025

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
A Place for Mom, Inc.	0.00	7,095.00	0.00	0.00	0.00	7,095.00
ABARTA Coca Cola Beverages, Inc.	1,332.74	0.00	0.00	0.00	0.00	1,332.74
Advantage Nutrition & Wellness	266.64	0.00	0.00	0.00	0.00	266.64
American Express (3-81000)	10,234.08	0.00	0.00	0.00	0.00	10,234.08
Andrea Sawarynski	0.00	1,275.00	0.00	0.00	0.00	1,275.00
Aramco Inc.	2,545.89	2,425.36	3,445.35	1,368.50	-0.10	9,785.00
[REDACTED]	0.00	0.00	0.00	0.00	388.50	388.50
[REDACTED]	0.00	0.00	0.00	0.00	714.00	714.00
Brookside Comm. Const (Related P.	6,850.20	0.00	0.00	0.00	0.00	6,850.20
CarePatrol (referral co)	3,695.00	0.00	0.00	0.00	0.00	3,695.00
Cedar Crest Plumbing	260.00	0.00	0.00	0.00	0.00	260.00
Chrin Hauling, Inc.	0.00	1,545.26	0.00	0.00	0.00	1,545.26
Cintas	3,224.70	2,595.12	0.00	0.00	0.00	5,819.82
[REDACTED]	0.00	0.00	0.00	0.00	672.00	672.00
Coombs Rentals	0.00	175.00	175.00	0.00	0.00	350.00
County of Lehigh (r/e)	0.00	0.00	0.00	0.00	21,155.90	21,155.90
CWSewer Auth (200)	0.00	2,958.00	0.00	0.00	0.00	2,958.00
[REDACTED]	0.00	0.00	0.00	0.00	1,380.00	1,380.00
Day Vision Marketing, Inc.	0.00	687.50	0.00	0.00	0.00	687.50
[REDACTED]	0.00	0.00	0.00	0.00	315.28	315.28
F. W. Webb Company (Brookside)	8.32	0.00	0.00	0.00	0.00	8.32
Fidelity Bank(acct#0690) Denise	1,009.45	0.00	0.00	0.00	0.00	1,009.45
[REDACTED]	0.00	0.00	0.00	0.00	78.84	78.84
Global Sourcing Solutions	788.69	0.00	0.00	0.00	0.00	788.69
Great American Risk Solutions	0.00	25,000.00	0.00	0.00	0.00	25,000.00
[REDACTED]	0.00	0.00	0.00	0.00	358.00	358.00
Home Depot	1,082.60	1,061.51	0.00	0.00	0.00	2,144.11
Keystone Insurers Group Inc	242.00	0.00	0.00	0.00	0.00	242.00
[REDACTED]	0.00	0.00	0.00	0.00	171.52	171.52
Lahoud Law Group, P.C.	0.00	14,370.57	0.00	0.00	0.00	14,370.57
[REDACTED]	0.00	0.00	0.00	0.00	4,722.08	4,722.08
Manor Signs LLC	0.00	10,000.00	10,000.00	10,000.00	30,000.00	60,000.00
Matura Salon and Spa Management	0.00	16.81	0.00	0.00	61.45	78.26
Medline	977.28	0.00	0.00	0.00	0.00	977.28
NBMA (599200)	0.00	1,831.88	0.00	0.00	0.00	1,831.88
NBMA (599300)	0.00	792.00	0.00	0.00	0.00	792.00
NBMA (599250)	0.00	18.60	0.00	0.00	0.00	18.60
[REDACTED]	0.00	0.00	0.00	0.00	3,220.72	3,220.72
PAJ Ventures (Related Party)	0.00	5,000.00	5,000.00	5,000.00	40,000.00	55,000.00
Patient First	459.00	347.00	0.00	0.00	0.00	806.00
Pennsylvania State Police(2004)	0.00	0.00	0.00	198.00	924.00	1,122.00
Pennsylvania Venture Capital (Relat	0.00	27,714.00	26,077.91	23,872.80	13,965.48	91,630.19
Pitney Bowes Bank INC Purchase P	1.25	0.00	0.00	0.00	0.00	1.25
Pocono Mountain Dairies	810.24	160.03	0.00	0.00	0.00	770.27
Portnoff (King of Prussia)	0.00	0.00	0.00	0.00	103,873.83	103,873.83
PPL (30890 01000)	12,303.87	10,083.82	0.00	0.00	0.00	22,387.69
QXO (Beacon Building Products)	2,663.45	-1,994.58	0.00	0.00	0.00	668.87
R P Minich PC	0.00	0.00	0.00	810.42	4,299.60	5,110.02
RCN (4201-0459446-01) Nurse 50mg	0.00	141.49	0.00	0.00	0.00	141.49
RCN (4201-0740226-01) IP circuit 10	0.00	750.00	0.00	0.00	0.00	750.00
RCN (fac cable serv)4201-0455542-0	0.00	2,408.55	0.00	0.00	0.00	2,408.55
Saucon Independent LLC	0.00	0.00	0.00	0.00	1,000.00	1,000.00
[REDACTED]	0.00	0.00	0.00	0.00	1,380.00	1,380.00
Securitas Healthcare	3,060.92	-2,009.34	0.00	0.00	0.00	1,051.58

Service Electric Cable TV	0.00	857.56	857.56	0.00	0.00	1,715.12
	90.00	0.00	0.00	0.00	0.00	90.00
Sherwin-Williams Co.	383.51	501.22	0.00	0.00	0.00	884.73
Stevens & Lee	1,537.49	0.00	0.00	0.00	0.00	1,537.49
STR Business Solutions	171.72	0.00	0.00	0.00	0.00	171.72
Sunoco, Inc. (Whitehall)	2,740.21	2,100.18	0.00	0.00	0.00	4,840.39
The Morning Call Media Group	0.00	5,160.25	10,687.50	0.00	0.00	15,847.75
UGI	8,500.56	3,007.55	0.00	0.00	0.00	11,508.11
US Foodservice, Inc.	82,918.59	50,132.15	0.00	0.00	0.00	133,050.74
Valley Business Systems	528.67	0.00	0.00	0.00	0.00	528.67
Walker, Stephen (entertainment)	200.00	0.00	0.00	0.00	0.00	200.00
	0.00	0.00	0.00	0.00	210.42	210.42
Whitehall Township Tax Office	0.00	0.00	0.00	0.00	21,267.84	21,267.84
Whitehall Trust (Related Party)	0.00	10,000.00	10,000.00	10,000.00	4,599,325.00	4,629,325.00
Zephyr Pharmacy	84.92	0.00	0.00	0.00	0.00	84.92
	148,771.99	186,207.49	66,243.32	51,249.72	4,849,484.36	5,301,956.88

Book Basis

Whitehall Manor Inc

12:31PM

Depreciation Schedule by G/L Account Number For the 12 Months Ended 12/31/25

Asset No.	Asset Description	Date Acquired	Method	Life	Sold?	Cost	Accum Depr 01/01/25	Current Depreciation	Accum Depr 12/31/25
1400 Intangibles									
1	Organization Costs	07/18/97	OTHER	00/00	N	0.00	0.00	0.00	0.00
	Total for (Intangibles)					0.00	0.00	0.00	0.00
1450 preopening cost									
2	Preopening Costs	07/18/97	200% DB	05/00	N	0.00	0.00	0.00	0.00
3	Preopening Costs	09/30/98	200% DB	05/00	N	0.00	0.00	0.00	0.00
	Total for (preopening cost)					0.00	0.00	0.00	0.00
1700 Vehicles									
120	Chevy van	08/31/99	ST LINE	10/00	N	39,958.00	39,958.00	0.00	39,958.00
123	E250 van w/ lift	06/01/02	ST LINE	10/00	N	18,098.50	18,098.50	0.00	18,098.50
122	2003 Hummer	11/05/02	ST LINE	10/00	N	55,109.00	55,109.00	0.00	55,109.00
137	Ford E350 Eldorado Van	12/07/10	200% DB	10/00	N	52,076.50	52,076.50	0.00	52,076.50
196	Ford Transit Van	11/05/13	ST LINE	05/00	N	33,022.10	33,022.10	0.00	33,022.10
211	2015 Ford Tansit Van	11/13/15	200% DB	05/00	N	37,219.65	37,219.65	0.00	37,219.65
259	2019 Ford Transit Van	08/29/19	200% DB	05/00	N	38,821.47	38,821.47	0.00	38,821.47
261	Ford E450 Bus	12/11/20	200% DB	05/00	N	19,882.00	17,846.17	2,035.83	19,882.00
	Total for (Vehicles)					294,187.22	292,151.39	2,035.83	294,187.22
1710 Equipment									
4	Unclaimed Freight	10/01/98	200% DB	07/00	N	4,201.50	4,201.50	0.00	4,201.50
5	Blinds	10/01/98	200% DB	07/00	N	1,487.92	1,487.92	0.00	1,487.92
6	Levitz	10/01/98	200% DB	07/00	N	1,494.60	1,494.60	0.00	1,494.60
7	Dinette World	10/01/98	200% DB	07/00	N	7,966.25	7,966.25	0.00	7,966.25
8	Window Treatment	10/01/98	ST LINE	07/00	N	318.00	318.00	0.00	318.00
10	Empire	10/01/98	200% DB	07/00	N	6,705.36	6,705.36	0.00	6,705.36
11	Service Merchandise	10/01/98	200% DB	07/00	N	763.07	763.07	0.00	763.07
16	Window treatment	10/01/98	200% DB	07/00	N	18,635.00	18,635.00	0.00	18,635.00
12	PA Furnishings	11/09/98	200% DB	07/00	N	8,180.83	8,180.83	0.00	8,180.83
13	BJ's	11/20/98	200% DB	07/00	N	2,252.45	2,252.45	0.00	2,252.45
14	Fine Art Paintings	12/03/98	200% DB	07/00	N	4,505.00	4,505.00	0.00	4,505.00
15	Design Point Inc	12/03/98	200% DB	07/00	N	2,032.70	2,032.70	0.00	2,032.70
9	Window treatment	12/10/98	200% DB	07/00	N	8,163.34	8,163.34	0.00	8,163.34
17	Various F&F 1999	03/01/99	200% DB	07/00	N	98,778.00	98,778.00	0.00	98,778.00
18	Various F&F - phase III	12/31/99	200% DB	07/00	N	254,803.00	254,803.00	0.00	254,803.00
19	January 2000 additions	01/28/00	200% DB	07/00	N	8,738.92	8,738.92	0.00	8,738.92
20	February 2000 additions	02/28/00	200% DB	07/00	N	13,015.06	13,015.06	0.00	13,015.06
21	March 2000 additions	03/01/00	200% DB	07/00	N	1,820.29	1,820.29	0.00	1,820.29
22	April 2000 additions	04/18/00	200% DB	07/00	N	17,124.06	17,124.06	0.00	17,124.06
23	July 2000 additions	07/13/00	200% DB	07/00	N	4,472.94	4,472.94	0.00	4,472.94
24	August 2000 additions	08/22/00	200% DB	07/00	N	487.58	487.58	0.00	487.58
25	September 2000 additions	08/25/00	200% DB	05/00	N	167.14	167.14	0.00	167.14
26	October 2000 additions	10/18/00	200% DB	07/00	N	4,561.93	4,561.93	0.00	4,561.93
27	Desk	01/21/01	200% DB	07/00	N	317.99	317.99	0.00	317.99
28	Chairs	08/16/01	200% DB	07/00	N	339.20	339.20	0.00	339.20
29	Chairs	08/17/01	200% DB	07/00	N	40.00	40.00	0.00	40.00
30	Storage cab	08/21/01	200% DB	07/00	N	169.34	169.34	0.00	169.34

Book Basis

Whitehall Manor Inc

12:31PM

Depreciation Schedule by G/L Account Number

For the 12 Months Ended 12/31/25

Asset No.	Asset Description	Date Acquired	Method	Life	Sold?	Cost	Accum Depr 01/01/25	Current Depreciation	Accum Depr 12/31/25
1710	Equipment								
31	Headboards and rockers	08/22/01	200% DB	05/00	N	7,215.34	7,215.34	0.00	7,215.34
32	Bedding	10/26/01	200% DB	07/00	N	1,102.40	1,102.40	0.00	1,102.40
33	50 leather arm chairs	05/24/04	ST LINE	07/00	N	8,048.03	8,048.03	0.00	8,048.03
34	Carpeting	12/30/05	ST LINE	10/00	N	30,238.80	24,174.47	0.00	24,174.47
36	Carpeting and tile	06/01/06	200% DB	07/00	N	22,763.67	22,763.67	0.00	22,763.67
35	Office furniture	06/06/06	ST LINE	07/00	N	2,856.70	2,856.70	0.00	2,856.70
37	6 wing back chairs	09/28/07	ST LINE	07/00	N	1,074.84	1,074.84	0.00	1,074.84
38	Mattresses	11/02/07	ST LINE	07/00	N	5,550.70	5,550.70	0.00	5,550.70
39	Carpet	08/04/08	ST LINE	10/00	N	11,222.82	11,222.82	0.00	11,222.82
40	Sprinkler System	02/19/09	ST LINE	10/00	N	2,974.74	2,974.74	0.00	2,974.74
41	Hand tools	02/24/09	ST LINE	10/00	N	2,985.66	2,985.66	0.00	2,985.66
42	Ice cream freezer	05/26/09	ST LINE	10/00	N	4,028.00	4,028.00	0.00	4,028.00
43	Kitchen equipment	06/08/09	ST LINE	10/00	N	1,007.00	1,007.00	0.00	1,007.00
44	Ice Machine	07/09/09	ST LINE	10/00	N	2,334.04	2,334.04	0.00	2,334.04
45	Washer Dryer	09/16/09	ST LINE	10/00	N	2,287.27	2,287.27	0.00	2,287.27
138	Time Clock	01/22/10	ST LINE	10/00	N	1,908.00	1,908.00	0.00	1,908.00
139	Shed	02/15/10	200% DB	10/00	N	2,350.00	2,350.00	0.00	2,350.00
140	Alarm in sunroom and Yellow roo	03/04/10	ST LINE	10/00	N	2,950.63	2,950.63	0.00	2,950.63
141	Hot water Heater	03/24/10	200% DB	15/00	N	7,203.95	7,135.56	68.39	7,203.95
142	rooftop HVAC Unit	05/07/10	200% DB	15/02	N	8,712.14	8,498.77	213.37	8,712.14
143	Computer HR Department	06/16/10	ST LINE	03/00	N	809.41	809.41	0.00	809.41
144	Panasonic Laser Fax SN#DJP6HU	07/14/10	ST LINE	05/00	N	1,054.70	1,054.70	0.00	1,054.70
151	Kenwood Radios	02/24/11	ST LINE	05/00	N	1,245.50	1,245.50	0.00	1,245.50
152	Roof Top Air conditioner (York)	03/28/11	200% DB	15/00	N	5,868.69	5,545.54	267.43	5,812.97
153	Table Stainless Steel	07/28/11	ST LINE	05/00	N	746.41	746.41	0.00	746.41
158	Ower Flite Extractor 9 gallon	08/04/11	ST LINE	05/00	N	1,574.10	1,574.10	0.00	1,574.10
154	Air Conditioner Roof top Trane	08/05/11	ST LINE	15/00	N	805.79	718.50	53.72	772.22
155	TV 42" Plazma with wall mount -	08/05/11	ST LINE	05/00	N	487.58	487.58	0.00	487.58
156	Roof top AC unit Trane (BCCACCT	08/05/11	ST LINE	15/00	N	4,711.51	4,201.09	314.10	4,515.19
157	Video System	08/10/11	200% DB	05/00	N	6,035.85	6,035.85	0.00	6,035.85
159	tv's 3 24"	08/25/11	ST LINE	05/00	N	635.97	635.97	0.00	635.97
161	Security System ADI	10/10/11	200% DB	05/00	N	2,154.05	2,154.05	0.00	2,154.05
160	Camera System	11/29/11	ST LINE	05/00	N	11,072.05	11,072.05	0.00	11,072.05
173	Food Processor and Apron	03/25/12	ST LINE	10/00	N	743.73	743.73	0.00	743.73
175	Washer & Dryer	03/25/12	ST LINE	07/00	N	1,517.23	1,517.23	0.00	1,517.23
174	Laptops	08/09/12	ST LINE	03/00	N	1,325.00	1,325.00	0.00	1,325.00
172	Copier	09/06/12	ST LINE	07/00	N	5,000.00	5,000.00	0.00	5,000.00
169	Camera System	12/31/12	200% DB	10/00	N	10,590.27	10,590.27	0.00	10,590.27
178	Water Heater	03/08/13	ST LINE	07/00	N	3,048.56	3,048.56	0.00	3,048.56
192	A/C units	04/08/13	ST LINE	05/00	N	4,186.98	4,186.98	0.00	4,186.98
182	Various Equipment	04/10/13	ST LINE	07/00	N	3,287.74	3,287.74	0.00	3,287.74
189	Equipment	06/25/13	ST LINE	07/00	N	28,941.96	28,941.96	0.00	28,941.96
179	Equipment	07/01/13	ST LINE	07/00	N	1,714.00	1,714.00	0.00	1,714.00
183	AC Units	08/22/13	ST LINE	07/00	N	1,798.46	1,798.46	0.00	1,798.46

Book Basis

Whitnall Manor Inc

Depreciation Schedule by G/L Account Number

For the 12 Months Ended 12/31/25

Asset No.	Asset Description	Date Acquired	Method	Life	Sold?	Cost	Accum Depr 01/01/25	Current Depreciation	Accum Depr 12/31/25
1710	Equipment								
180	Equipment	09/09/13	ST LINE	07/00	N	1,500.00	1,500.00	0.00	1,500.00
181	Equipment	12/18/13	ST LINE	07/00	N	3,737.08	3,737.08	0.00	3,737.08
198	Condensing Unit	01/07/14	ST LINE	15/00	N	4,790.00	3,507.38	319.33	3,826.71
199	Mitsu Outdoor Hyper	01/14/14	ST LINE	15/00	N	2,494.95	1,823.71	166.33	1,990.04
201	4 watt Radios	03/20/14	ST LINE	05/00	N	1,351.50	1,351.50	0.00	1,351.50
202	Copier	03/25/14	ST LINE	07/00	N	2,332.00	2,332.00	0.00	2,332.00
203	Sheds	10/14/14	ST LINE	25/00	N	3,000.00	1,225.97	120.00	1,345.97
204	6 Kenwood Radios	10/29/14	ST LINE	07/00	N	1,621.80	1,621.80	0.00	1,621.80
205	Washer & Dryer	11/30/14	ST LINE	10/00	N	3,098.12	3,098.12	0.00	3,098.12
214	Chair Scale	01/01/15	200% DB	07/00	N	1,745.68	1,745.68	0.00	1,745.68
212	Main Booster Pump	01/20/15	200% DB	07/00	N	2,089.05	2,089.05	0.00	2,089.05
213	6 Kenwood Radios	01/22/15	200% DB	07/00	N	1,621.80	1,621.80	0.00	1,621.80
215	Trigger Snowblower	03/03/15	200% DB	07/00	N	815.14	815.14	0.00	815.14
216	Laptop, Symantec, Adobe, Micros	04/06/15	200% DB	07/00	N	2,639.91	2,639.91	0.00	2,639.91
218	Air Compressor with Tank and Air	06/16/15	200% DB	07/00	N	2,851.54	2,851.54	0.00	2,851.54
219	Copystar 25PPM MFP	07/01/15	200% DB	07/00	N	1,590.00	1,590.00	0.00	1,590.00
220	Safe Gardall	07/08/15	200% DB	05/00	N	1,319.70	1,319.70	0.00	1,319.70
221	Server	09/10/15	200% DB	05/00	N	3,249.99	3,249.99	0.00	3,249.99
222	Washer	11/30/15	200% DB	07/00	N	1,092.04	1,092.04	0.00	1,092.04
223	Software System Installation	12/23/15	200% DB	05/00	N	13,750.00	13,750.00	0.00	13,750.00
227	Dishwasher	08/10/16	200% DB	07/00	N	6,375.74	6,375.74	0.00	6,375.74
228	Copier for front desk	09/08/16	200% DB	05/00	N	6,254.00	6,254.00	0.00	6,254.00
229	Wireless Access Points	09/10/16	200% DB	05/00	N	2,914.89	2,914.89	0.00	2,914.89
234	Range & Heated Holding Cabinet	10/16/17	200% DB	07/00	N	3,605.09	3,605.09	0.00	3,605.09
245	Software System	12/20/17	200% DB	07/00	N	8,750.00	8,750.00	0.00	8,750.00
248	Software	06/13/18	200% DB	07/00	N	5,000.00	4,801.23	198.77	5,000.00
249	Blower Assembly	09/20/18	200% DB	07/00	N	2,283.92	2,139.56	144.36	2,283.92
250	85 Gal Hot water Heater	09/21/18	200% DB	07/00	N	9,918.48	9,289.27	629.21	9,918.48
251	Water Heater	09/27/18	200% DB	07/00	N	1,206.26	1,128.06	78.20	1,206.26
260	Adjustment Kohanski	12/31/18	200% DB	05/00	N	8,678.65	8,678.65	0.00	8,678.65
254	Compressor	06/30/19	200% DB	07/00	N	1,850.08	1,603.61	165.07	1,768.68
255	Laundry Vac Breaker	08/06/19	200% DB	07/00	N	2,781.04	2,387.68	246.69	2,634.37
256	Wall Maounted ID Mini HP	08/20/19	200% DB	07/00	N	2,968.26	2,539.33	262.68	2,802.01
257	Mini Split Install	08/21/19	200% DB	05/00	N	3,223.19	3,223.19	0.00	3,223.19
258	Speed Queen Stackable Unit	09/05/19	200% DB	07/00	N	3,997.00	3,405.45	352.80	3,758.25
265	Water Heater	10/20/21	200% DB	07/00	N	6,548.54	4,298.42	642.89	4,941.31
266	Dampers	10/24/22	200% DB	07/00	N	6,275.20	3,246.49	865.35	4,111.84
267	10 T Gas Heat/Cool	12/06/22	200% DB	07/00	N	9,011.06	4,507.15	1,286.83	5,793.98
270	Washer	01/19/23	200% DB	07/00	N	10,000.00	4,797.31	1,486.48	6,283.79
273	Walk-In cooler box	08/12/24	ST LINE	07/00	N	10,850.00	581.25	1,550.00	2,131.25
274	BLT (equipment)	08/31/24	ST LINE	07/00	N	6,984.56	374.17	997.79	1,371.96
275	New speed dryer	10/23/24	ST LINE	07/00	N	5,858.28	104.61	836.90	941.51
276	New Speed queen Dryer	12/17/24	ST LINE	07/00	N	4,420.34	78.93	631.48	710.41
	Total for (Equipment)					886,156.62	830,491.28	11,898.17	842,389.45

Book Basis

Whitehall Manor Inc

12:31PM

Depreciation Schedule by G/L Account Number

For the 12 Months Ended 12/31/25

Asset No.	Asset Description	Date Acquired	Method	Life	Sold?	Cost	Accum Depr 01/01/25	Current Depreciation	Accum Depr 12/31/25
1720	Furniture & Fixtures								
47	Telephones	10/01/98	ST LINE	10/00	N	2,500.00	2,500.00	0.00	2,500.00
48	Kitchen Equipment	10/01/98	ST LINE	10/00	N	154,000.00	154,000.00	0.00	154,000.00
53	TVs	10/01/98	ST LINE	10/00	N	489.58	489.58	0.00	489.58
54	TVs	10/01/98	ST LINE	10/00	N	5,592.14	5,592.14	0.00	5,592.14
57	Micros/Fridges	10/01/98	ST LINE	10/00	N	32,977.32	32,977.32	0.00	32,977.32
55	TVs	10/19/98	ST LINE	10/00	N	2,194.20	2,194.20	0.00	2,194.20
56	TVs	11/06/98	ST LINE	10/00	N	2,194.20	2,194.20	0.00	2,194.20
49	washers	11/10/98	ST LINE	10/00	N	2,369.10	2,369.10	0.00	2,369.10
46	Hitch	11/20/98	ST LINE	10/00	N	1,121.98	1,121.98	0.00	1,121.98
50	Telephone	11/25/98	ST LINE	10/00	N	700.00	700.00	0.00	700.00
51	Office Max	12/03/98	ST LINE	10/00	N	1,801.64	1,801.64	0.00	1,801.64
52	Radios	12/23/98	ST LINE	10/00	N	1,885.90	1,885.90	0.00	1,885.90
59	TVs - 1999	02/01/99	ST LINE	10/00	N	6,217.00	6,217.00	0.00	6,217.00
60	Tele - 1999	03/31/99	ST LINE	10/00	N	15,835.00	15,835.00	0.00	15,835.00
61	Micro/Fridge 1999	06/30/99	ST LINE	10/00	N	15,210.00	15,210.00	0.00	15,210.00
65	Safes	10/31/99	ST LINE	10/00	N	4,640.00	4,640.00	0.00	4,640.00
64	Alarms	11/30/99	ST LINE	10/00	N	10,233.00	10,233.00	0.00	10,233.00
67	Various Equip - 1999	11/30/99	ST LINE	10/00	N	11,689.00	11,689.00	0.00	11,689.00
63	Printer	12/12/99	ST LINE	10/00	N	1,261.00	1,261.00	0.00	1,261.00
62	Copier	12/17/99	ST LINE	10/00	N	4,028.00	4,028.00	0.00	4,028.00
58	Various Equip - Phase 3	12/31/99	ST LINE	10/00	N	61,320.00	61,320.00	0.00	61,320.00
66	A&R	12/31/99	ST LINE	10/00	N	10,000.00	10,000.00	0.00	10,000.00
68	January 2000 additions	01/31/00	ST LINE	10/00	N	25,721.02	25,721.02	0.00	25,721.02
69	February 2000 additions	02/29/00	ST LINE	10/00	N	18,097.90	18,097.90	0.00	18,097.90
70	March 2000 additions	03/31/00	ST LINE	10/00	N	2,821.50	2,821.50	0.00	2,821.50
71	April 2000 additions	04/30/00	ST LINE	10/00	N	3,625.00	3,625.00	0.00	3,625.00
72	May 2000 additions	05/19/00	ST LINE	10/00	N	4,409.47	4,409.47	0.00	4,409.47
73	June 2000 additions	06/30/00	ST LINE	10/00	N	6,747.83	6,747.83	0.00	6,747.83
74	July 2000 additions	07/31/00	ST LINE	10/00	N	7,433.73	7,433.73	0.00	7,433.73
75	August 2000 additions	08/11/00	ST LINE	10/00	N	13,633.49	13,633.49	0.00	13,633.49
76	November 2000 additions	11/25/00	ST LINE	10/00	N	1,723.22	1,723.22	0.00	1,723.22
77	Computer Equipment	03/08/01	ST LINE	10/00	N	600.00	600.00	0.00	600.00
78	50 tractor	04/16/01	ST LINE	05/00	N	3,042.18	3,042.18	0.00	3,042.18
79	Buffer	07/30/01	ST LINE	10/00	N	862.21	862.21	0.00	862.21
80	Stack washer dryer	11/20/01	ST LINE	10/00	N	4,066.00	4,066.00	0.00	4,066.00
81	Air machines	05/14/02	ST LINE	10/00	N	1,850.00	1,850.00	0.00	1,850.00
82	Copier	08/09/02	ST LINE	10/00	N	1,478.70	1,478.70	0.00	1,478.70
83	Sweeper	10/30/02	ST LINE	10/00	N	2,700.69	2,700.69	0.00	2,700.69
84	Washer/Dryer	04/03/03	ST LINE	10/00	N	809.83	809.83	0.00	809.83
85	Alarm system	04/29/03	ST LINE	10/00	N	1,638.84	1,638.84	0.00	1,638.84
86	Speakers	07/25/03	ST LINE	10/00	N	1,800.00	1,800.00	0.00	1,800.00
87	Air Purifier	07/25/03	ST LINE	10/00	N	850.00	850.00	0.00	850.00
88	Pond pump	08/13/03	ST LINE	10/00	N	2,724.00	2,724.00	0.00	2,724.00
89	Kitchen equipment	08/28/03	ST LINE	10/00	N	7,436.96	7,436.96	0.00	7,436.96

Book Basis

Whitehall Manor Inc

01/16/26

12:31PM

Depreciation Schedule by G/L Account Number

For the 12 Months Ended 12/31/25

Asset No.	Asset Description	Date Acquired	Method	Life	Sold?	Cost	Accum Depr 01/01/25	Current Depreciation	Accum Depr 12/31/25
1720	Furniture & Fixtures								
90	Beer unit	10/08/03	ST LINE	10/00	N	1,478.70	1,478.70	0.00	1,478.70
91	Appliance	11/17/03	ST LINE	10/00	N	2,599.12	2,599.12	0.00	2,599.12
92	Auxiliary Monitors	02/03/04	ST LINE	10/00	N	3,015.85	3,015.85	0.00	3,015.85
93	Computers	02/18/04	ST LINE	10/00	N	2,252.41	2,252.41	0.00	2,252.41
94	Ice maker	08/06/04	ST LINE	10/00	N	1,483.52	1,483.52	0.00	1,483.52
95	5WG Monitors	09/03/04	ST LINE	10/00	N	6,075.66	6,075.66	0.00	6,075.66
96	Water cooler	09/10/04	ST LINE	10/00	N	902.78	902.78	0.00	902.78
99	Computer	06/01/05	ST LINE	10/00	N	1,398.44	1,398.44	0.00	1,398.44
97	Washer/dryer	06/24/05	ST LINE	10/00	N	1,616.43	1,616.43	0.00	1,616.43
98	Frame tent	09/02/05	ST LINE	10/00	N	8,385.59	8,385.59	0.00	8,385.59
100	Lawn Tractor	04/19/06	ST LINE	10/00	N	3,247.84	3,247.84	0.00	3,247.84
101	Computers	05/13/06	ST LINE	10/00	N	1,886.79	1,886.79	0.00	1,886.79
102	Tuway telephones	05/24/06	ST LINE	10/00	N	5,300.00	5,300.00	0.00	5,300.00
103	AC Units	07/03/06	ST LINE	10/00	N	8,891.13	8,891.13	0.00	8,891.13
104	Copier	09/05/06	ST LINE	10/00	N	2,544.00	2,544.00	0.00	2,544.00
105	AC Units	12/11/06	ST LINE	10/00	N	7,102.00	7,102.00	0.00	7,102.00
106	Water Heater	02/02/07	ST LINE	10/00	N	6,140.00	6,140.00	0.00	6,140.00
107	Electric steamer	04/13/07	ST LINE	10/00	N	6,077.58	6,077.58	0.00	6,077.58
108	WG monitor	05/25/07	ST LINE	10/00	N	1,084.71	1,084.71	0.00	1,084.71
109	Camera/DVD recorder	06/19/07	ST LINE	10/00	N	4,205.00	4,205.00	0.00	4,205.00
112	Water softener	07/11/07	ST LINE	10/00	N	13,842.68	13,842.68	0.00	13,842.68
110	Laptop	09/26/07	ST LINE	10/00	N	763.10	763.10	0.00	763.10
111	Computer	10/26/07	ST LINE	10/00	N	1,315.99	1,315.99	0.00	1,315.99
113	Ice machine	12/28/07	ST LINE	10/00	N	2,635.16	2,635.16	0.00	2,635.16
114	Dell computer	05/04/08	ST LINE	05/00	N	782.28	782.28	0.00	782.28
115	Time clock	05/19/08	ST LINE	10/00	N	2,625.00	2,625.00	0.00	2,625.00
116	ATS computer	06/20/08	ST LINE	05/00	N	1,240.20	1,240.20	0.00	1,240.20
117	Panasonic copier	07/02/08	ST LINE	10/00	N	2,538.70	2,538.70	0.00	2,538.70
118	Flooring	09/17/09	ST LINE	10/00	N	2,007.89	2,007.89	0.00	2,007.89
148	12 Wingback chairs TV Karts Sof	04/06/10	200% DB	10/00	N	3,370.80	3,370.80	0.00	3,370.80
149	Mattresses	06/20/10	ST LINE	05/00	N	2,181.48	2,181.48	0.00	2,181.48
150	Mattresses (SIX full sets)	09/09/10	ST LINE	05/00	N	1,494.60	1,494.60	0.00	1,494.60
147	Loveseat	11/12/10	200% DB	10/00	N	506.68	506.68	0.00	506.68
164	12 Chairs (Daycare)	01/01/11	ST LINE	05/00	N	2,035.08	2,035.08	0.00	2,035.08
167	Carpeting	01/01/11	200% DB	05/00	N	0.00	0.00	0.00	0.00
162	TV's 3	03/07/11	ST LINE	05/00	N	635.97	635.97	0.00	635.97
163	Black Lether Guest Chairs	07/19/11	ST LINE	05/00	N	1,117.90	1,117.90	0.00	1,117.90
165	Sofa and 4 Chairs	08/05/11	ST LINE	05/00	N	1,794.58	1,794.58	0.00	1,794.58
166	chests -4 Nightstands 7	08/16/11	ST LINE	05/00	N	1,779.74	1,779.74	0.00	1,779.74
170	Furniture	07/13/12	ST LINE	05/00	N	1,637.68	1,637.68	0.00	1,637.68
207	Chairs	08/20/14	ST LINE	10/00	N	7,709.16	7,709.16	0.00	7,709.16
224	82 Chairs	10/16/15	200% DB	05/00	N	19,931.58	19,931.58	0.00	19,931.58
230	14 Charis	11/01/16	200% DB	05/00	N	3,767.93	3,767.93	0.00	3,767.93
235	Furniture	02/01/17	200% DB	05/00	N	9,027.70	9,027.70	0.00	9,027.70

Book Basis

Whitehall Manor Inc

12:31PM

Depreciation Schedule by G/L Account Number

For the 12 Months Ended 12/31/25

Asset No.	Asset Description	Date Acquired	Method	Life	Sold?	Cost	Accum Depr 01/01/25	Current Depreciation	Accum Depr 12/31/25
1720 Furniture & Fixtures									
236	Boxsprings & dining Chairs	03/03/17	200% DB	05/00	N	6,154.06	6,154.06	0.00	6,154.06
237	Furniture	06/02/17	200% DB	05/00	N	5,706.53	5,706.53	0.00	5,706.53
238	Twin Euro Sets	07/21/17	200% DB	05/00	N	3,720.60	3,720.60	0.00	3,720.60
240	Furniture	09/26/17	200% DB	05/00	N	11,298.58	11,298.58	0.00	11,298.58
246	Furniture	12/06/17	200% DB	05/00	N	5,057.90	5,057.90	0.00	5,057.90
252	Furniture	06/30/18	200% DB	05/00	N	50,965.67	50,965.67	0.00	50,965.67
268	Raymour & Flanigan Furniture	06/13/22	200% DB	05/00	N	22,173.42	15,958.06	2,540.43	18,498.49
272	Tent & Tables	08/01/24	ST LINE	07/00	N	5,115.54	274.05	730.79	1,004.84
277	Massage & outside tables	11/30/24	ST LINE	05/00	N	3,766.08	94.15	753.22	847.37
Total for (Furniture & Fixtures)						736,719.44	721,990.66	4,024.44	726,015.10
1730 Leasehold									
126	August 2000 additions	08/31/00	ST LINE	40/00	N	4,817.58	2,958.52	120.44	3,078.96
127	September 2000 additions	09/30/00	ST LINE	40/00	N	8,868.85	5,427.44	221.72	5,649.16
128	October 2000 additions	10/31/00	ST LINE	40/00	N	1,846.30	1,125.96	46.16	1,172.12
129	November 2000 additions	11/30/00	ST LINE	40/00	N	576.08	350.04	14.40	364.44
130	Drilled well	06/27/03	ST LINE	40/00	N	1,860.00	1,094.88	46.50	1,141.38
131	Doors for garden level	04/24/07	ST LINE	40/00	N	14,283.50	6,416.80	357.09	6,773.89
132	AC unit	10/02/07	ST LINE	40/00	N	12,514.90	5,432.56	312.87	5,745.43
133	Heat pumps	10/28/08	ST LINE	40/00	N	9,891.64	3,997.86	247.29	4,245.15
134	Paving	11/17/08	ST LINE	20/00	N	21,000.00	16,887.50	1,050.00	17,937.50
135	Roof improvements	12/01/09	ST LINE	40/00	N	160,851.68	60,654.46	4,021.29	64,675.75
146	Outside doors Double with Panic	01/01/10	200% DB	40/00	N	3,080.00	1,649.94	71.50	1,721.44
145	Fire Sprinkler In Sunroom	02/17/10	200% DB	40/00	N	6,369.75	3,392.82	148.85	3,541.67
176	Gate	01/09/12	ST LINE	15/00	N	4,025.00	3,482.43	268.33	3,750.76
171	Hvac	11/30/12	ST LINE	40/00	N	43,949.13	13,280.82	1,098.73	14,379.55
190	New Door	01/22/13	ST LINE	15/00	N	2,750.00	2,189.42	183.33	2,372.75
197	Leashold Improvements	08/05/13	ST LINE	15/00	N	8,088.20	6,151.43	539.21	6,690.64
191	Dining Area	11/16/13	ST LINE	15/00	N	4,292.50	3,183.93	286.17	3,470.10
208	Upstairs Dining	08/21/14	ST LINE	40/00	N	5,600.00	1,451.01	140.00	1,591.01
209	3 New Doors	10/27/14	ST LINE	40/00	N	6,561.00	1,669.96	164.03	1,833.99
210	Hallway Carpet	11/05/14	ST LINE	15/00	N	2,870.00	1,943.18	191.33	2,134.51
225	Roof	03/24/15	200% DB	39/00	N	11,321.00	4,552.41	347.11	4,899.52
226	Water Heater Replaced	11/18/15	200% DB	10/00	N	4,745.00	4,471.52	273.48	4,745.00
231	Lobby & Entry Hall	11/21/16	ST LINE	15/00	N	6,117.50	3,466.56	407.83	3,874.39
232	Care Plus	11/21/16	ST LINE	15/00	N	2,633.75	1,492.43	175.58	1,668.01
233	Garden Level Dining	11/21/16	ST LINE	15/00	N	3,356.25	1,901.87	223.75	2,125.62
241	Doors & Frames	01/07/17	ST LINE	15/00	N	14,588.00	7,764.26	972.53	8,736.79
242	Electrical	05/02/17	ST LINE	15/00	N	9,172.75	4,689.43	611.52	5,300.95
244	Electrical	07/05/17	ST LINE	15/00	N	6,448.79	3,221.45	429.92	3,651.37
243	Smoke Detectors	07/11/17	200% DB	15/00	N	7,644.87	5,015.72	350.55	5,366.27
247	Lighting	12/31/17	ST LINE	15/00	N	20,102.56	9,384.86	1,340.17	10,725.03
253	Various Construction Work	12/31/18	200% DB	15/00	N	165,851.36	95,597.06	9,367.24	104,964.30
262	Light Construction	02/18/20	ST LINE	15/00	N	82,261.14	26,701.17	5,484.08	32,185.25
264	Various construction	11/17/21	200% DB	39/00	N	92,061.89	13,946.48	4,005.92	17,952.40

Book Basis

Whitehall Manor Inc

Depreciation Schedule by G/L Account Number

For the 12 Months Ended 12/31/25

Asset No.	Asset Description	Date Acquired	Method	Life	Sold?	Cost	Accum Depr 01/01/25	Current Depreciation	Accum Depr 12/31/25
1730 Leasehold									
269	Leasehold Improvements	10/28/22	200% DB	15/00	N	151,194.75	40,327.19	14,782.34	55,109.53
271	Improvements	11/15/23	ST LINE	15/00	N	92,366.00	6,927.45	6,157.73	13,085.18
278	Demo New Flooring	01/31/24	ST LINE	15/00	N	8,000.00	466.67	533.33	1,000.00
279	Roof '24	01/31/24	ST LINE	39/00	N	49,915.00	1,226.54	1,279.87	2,506.41
280	Improvements '24-labor	11/26/24	ST LINE	15/00	N	16,110.00	134.25	1,074.00	1,208.25
	Total for (Leasehold)					1,067,986.72	374,028.28	57,346.19	431,374.47
1740 Landscaping									
136	Landscaping	07/06/02	ST LINE	20/00	N	4,875.90	4,875.90	0.00	4,875.90
	Total for (Landscaping)					4,875.90	4,875.90	0.00	4,875.90
No Account Number									
281	Call System	04/28/25	ST LINE	07/00	N	154,889.43	0.00	11,063.53	11,063.53
	Total for (No Account Number)					154,889.43	0.00	11,063.53	11,063.53
	Client Subtotal Before Sales					3,144,815.33	2,223,537.51	86,368.16	2,309,905.67
	Less Assets Sold					0.00			0.00
	Total					3,144,815.33	2,223,537.51	86,368.16	2,309,905.67

Whitehall Manor Inc

Part 7 - a - Prepetition payments

As of December 31, 2025

Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount
Transfer	12/29/2025	ACH		ACH charge from BALBOA Capital	Loan- Balboa Capital	3,014.33
Bill Pmt -Check	12/30/2025	ACH	AramSCO Inc.		Accounts Payable	3,253.05
Bill Pmt -Check	12/31/2025	48570		REFUND- SEE CHECK STUB	Accounts Payable	4,715.72
Bill Pmt -Check	12/31/2025	ACH	A Place for Mom, Inc.	client # 39757 Resident	Accounts Payable	7,095.00
General Journal	12/31/2025	RTN ck 5252		rt n ck 5252 for	ted 11/25/25 Monthly Rental	3,392.00
						21,470.10
						<u>21,470.10</u>

Total Truist #6454

TOTAL

Whitehall Manor, Inc
Schedule of payments to insiders
12/31/2025

Priya Kapoor-Atiyeh	Admin	see attached paystub
Jennifer Kokolus	Nurse_RN	see attached paystub

Statement of Earnings For: Jennifer Kokolus											
Employee #: 466		Parkway Pennsylvania		Period Begin: 12/7/2025		Check Date: 12/26/2025		1177 6th St			
Clock Number:		Federal Filing: Single or		Period End: 12/20/2025		Pay Type: Salary		Whitehall, PA 18052-5212			
Company Id: CN380960		State Filing:		Exemptions:		Additional Tax:		610-403-3400			
Check Message											
Voucher Id	Check Amount	Gross Pay		Net Pay							
V12817133	\$0.00	\$2,307.70		\$1,835.10							
EARNINGS						TAXES		DEDUCTIONS			
*Not included in Totals ^Hrs/Units = Units (Units not included in Totals)						Current YTD		Current YTD			
Description	Rate	Hrs/Units	Dollars	YTD Hrs/Unit	YTD Dollars	Description	Current	YTD	Description	Current	YTD
Regular	28.8462	80.00	2,307.70	392.00	13,615.43	SOC SEC EE	143.07	952.10			
Bereavement			0.00	8.00	230.77	MED EE	33.46	222.67			
Bonus			0.00	0.00	1,510.33	FEDERAL WH	198.52	1,523.39			
						PA WH	70.85	471.47			
						WHITEHALL TWP	23.08	153.58			
						PA SUI EE	1.62	10.75			
						WHITEHALL TWP	2.00	12.00			
Total:						472.60	3,345.96		Total:	0.00	0.00
DISTRIBUTION OF NET PAY											
LEAVE ACCRUAL						Account: ###6443 Deposit Amount: 1,835.10					
Accrual Type	Accrued		Taken		Balance	Checking					
PTO	1.60		0.00		7.84						
Manor Personal	0.00		0.00		0.00						

Whitehall Manor
1177 6th St
Whitehall, PA 18052-5212
610-403-3400

CHECK DATE	VOUCHER ID
12/26/2025	V12817133

TOTAL NET PAY
*****\$1,835.10

Jennifer Kokolus

NOT NEGOTIABLE

Statement of Earnings For: Priya Kapoor-Atiyeh										
Employee #: 147		Parkway Pennsylvania		Period Begin: 12/7/2025		Check Date: 12/26/2025		1177 6th St		
Clock Number:		Federal Filing: Single or		Period End: 12/20/2025		Pay Type: Salary		Whitehall, PA 18052-5212		
Company Id: CN380960		State Filing:		Exemptions:		Additional Tax:		610-403-3400		
Check Message										
Voucher Id	Check Amount	Gross Pay		Net Pay						
V12817131	\$0.00	\$3,653.85		\$2,739.75						
EARNINGS					TAXES			DEDUCTIONS		
*Not included in Totals ^Hrs/Units = Units (Units not included in Totals)					YTD			YTD		
Description	Rate	Hrs/Units	Dollars	YTD Hrs/Unit	YTD Dollars	Description	Current	Description	Current	
Regular	45.6731	80.00	3,653.85	1,448.00	66,134.67	SOC SEC EE	226.54			
Holiday			0.00	24.00	1,096.14	MED EE	52.98			
Vacation			0.00	48.00	2,192.31	FEDERAL WH	481.31			
Bonus			0.00	0.00	2,615.54	PA WH	112.17			
						WHITEHALL TWP	36.54			
						PA SUI EE	2.56			
						WHITEHALL TWP	2.00			
Total:					80.00	3,653.85	1,520.00	72,038.66	Total:	0.00
Total:					914.10	18,251.65	Total:			0.00
DISTRIBUTION OF NET PAY										
LEAVE ACCRUAL					Checking Account: ###5587 Deposit Amount: 2,739.75					
Accrual Type	Accrued	Taken	Balance							
PTO	1.60	0.00	141.35							
Manor Personal	0.00	0.00	48.00							

Whitehall Manor
1177 6th St
Whitehall, PA 18052-5212
610-403-3400

CHECK DATE	VOUCHER ID
12/26/2025	V12817131

TOTAL NET PAY
*****\$2,739.75

Priya Kapoor-Atiyeh

NOT NEGOTIABLE

4:23 PM

01/14/26

Whitehall Manor Inc
Reconciliation Summary
Truist Reserve #5651, Period Ending 12/31/2025

	<u>Dec 31, 25</u>
Beginning Balance	1,177.41
Cleared Transactions	
Checks and Payments - 1 item	-10.00
Deposits and Credits - 1 item	1.62
	<u>-8.38</u>
Total Cleared Transactions	
Cleared Balance	<u>1,169.03</u>
Register Balance as of 12/31/2025	1,169.03
Ending Balance	1,169.03

4:24 PM

01/14/26

Whitehall Manor Inc Reconciliation Detail

Truist Reserve #5651, Period Ending 12/31/2025

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						1,177.41
Cleared Transactions						
Checks and Payments - 1 item						
(check	12/21/2025			X	-10.00	-10.00
Total Checks and Payments					-10.00	-10.00
Deposits and Credits - 1 item						
(deposit	12/31/2025			X	1.62	1.62
Total Deposits and Credits					1.62	1.62
Total Cleared Transactions					-8.38	-8.38
Cleared Balance					-8.38	1,169.03
Register Balance as of 12/31/2025					-8.38	1,169.03
Ending Balance					-8.38	1,169.03

Page 1 of 2
PA 5651

TRUIST 

720-25-01-00 20234 0 C 001 30 50 004
WHITEHALL MANOR
RESERVE ACCT
1177 6TH ST
WHITEHALL PA 18052-5212

Your account statement

For 12/31, 2025

Contact us



Truist.com



(844) 4TRUIST or
(844) 487-8478

■ TRUIST BL SINESS MONEY MARKET 5651

Account summary

Your previous balance as of 11/30/2025	\$1,177.41
Checks	- 0.00
Other withdrawals, debits and service charges	- 10.00
Deposits, credits and interest	+ 1.62
Your new balance as of 12/31/2025	= \$1,169.03

Interest summary

Interest paid this statement period	\$1.62
2025 interest paid year-to-date	\$129.03
Interest rate	0.50%
Annual percentage yield (APY) earned	1.64%
On 12/18/2025 the interest rate changed from 2.54% to 0.50%	

Other withdrawals, debits and service charges

DATE	DESCRIPTION	AMOUNT(\$)
12/22	SERVICE CHARGES - PRIOR PERIOD	10.00
Total other withdrawals, debits and service charges		= \$10.00

Deposits, credits and interest

DATE	DESCRIPTION	AMOUNT(\$)
12/31	INTEREST PAYMENT	1.62
Total deposits credits and interest		= \$1.62

10:28 AM

01/16/26

Whitehall Manor Inc
Reconciliation Summary
Trust #6454, Period Ending 12/31/2025

	<u>Dec 31, 25</u>
Beginning Balance	178,575.07
Cleared Transactions	
Checks and Payments - 79 Items	-602,672.08
Deposits and Credits - 48 Items	798,675.16
Total Cleared Transactions	<u>196,003.08</u>
Cleared Balance	<u><u>374,578.15</u></u>
Uncleared Transactions	
Checks and Payments - 15 Items	-29,182.97
Total Uncleared Transactions	<u>-29,182.97</u>
Register Balance as of 12/31/2025	<u><u>345,395.18</u></u>
New Transactions	
Checks and Payments - 5 Items	-182,288.58
Total New Transactions	<u>-182,288.58</u>
Ending Balance	<u><u>163,106.60</u></u>

10:28 AM
01/16/26

Whitehall Manor Inc
Reconciliation Detail
Trust #6454, Period Ending 12/31/2025

Type	Date	Num	Name	Clr	Amount	Balance
						178,575.07
Beginning Balance						
Cleared Transactions						
Checks and Payments - 79 Items						
Bill Pmt -Check	05/22/2024	47335	[REDACTED]	X	-807.18	-807.18
Bill Pmt -Check	06/25/2025	48185	[REDACTED]	X	-38.02	-845.20
Bill Pmt -Check	09/03/2025	48364	Home Depot Credit ...	X	-829.45	-1,674.65
Bill Pmt -Check	09/19/2025	48519	[REDACTED]	X	-2,151.02	-3,825.67
Bill Pmt -Check	10/02/2025	48418	Howard Refrigerator ...	X	-1,883.75	-5,709.42
Bill Pmt -Check	10/16/2025	48447	Lahoud Law Group, ...	X	-10,069.83	-15,779.25
Bill Pmt -Check	10/16/2025	48446	Keystone Paving Co	X	-486.16	-16,265.41
Bill Pmt -Check	10/22/2025	48468	Medline	X	-651.52	-16,916.93
Bill Pmt -Check	10/22/2025	48466	Green Pond Nursery...	X	-516.75	-17,433.68
Bill Pmt -Check	10/23/2025	48488	[REDACTED]	X	-2,311.00	-19,744.68
Bill Pmt -Check	10/23/2025	48489	[REDACTED]	X	-2,172.20	-21,916.88
Bill Pmt -Check	10/23/2025	48474	[REDACTED]	X	-648.00	-22,564.88
Bill Pmt -Check	10/29/2025	48482	PPL (30890 01000)	X	-11,321.83	-33,886.71
Bill Pmt -Check	10/29/2025	48483	UGI	X	-2,892.44	-36,779.15
Bill Pmt -Check	10/29/2025	48478	KDA Elevator Consu...	X	-125.00	-36,904.15
Bill Pmt -Check	11/06/2025	48496	Zephyr Pharmacy	X	-816.03	-37,720.18
Bill Pmt -Check	11/13/2025	48509	OTIS Elevator Co	X	-2,569.69	-40,289.87
Bill Pmt -Check	11/13/2025	48515	RCN (fac cable serv...	X	-2,408.55	-42,698.42
Bill Pmt -Check	11/13/2025	48506	NBMA (599200)	X	-2,193.75	-44,892.17
Bill Pmt -Check	11/13/2025	48514	RCN (4201-0740226...	X	-750.00	-45,642.17
Bill Pmt -Check	11/13/2025	48507	NBMA (599300)	X	-720.00	-46,362.17
Bill Pmt -Check	11/13/2025	48501	Chrin Hauling, Inc.	X	-590.91	-46,953.08
Bill Pmt -Check	11/13/2025	48511	Pocono Mountain D...	X	-326.62	-47,279.70
Bill Pmt -Check	11/13/2025	48503	Keystone Insurers G...	X	-242.00	-47,521.70
Bill Pmt -Check	11/13/2025	48516	Safeguard Business...	X	-183.56	-47,705.26
Bill Pmt -Check	11/13/2025	48513	RCN (4201-0459446...	X	-141.48	-47,846.75
Bill Pmt -Check	11/13/2025	48510	Pitney Bowes Inc	X	-47.70	-47,894.45
Bill Pmt -Check	11/13/2025	48508	NBMA (599250)	X	-13.50	-47,907.95
Bill Pmt -Check	11/24/2025	48532	Portnoff (King of Pru...	X	-22,679.69	-70,587.64
Bill Pmt -Check	11/24/2025	48521	American Express (...)	X	-11,669.02	-82,256.66
Bill Pmt -Check	11/24/2025	48527	Howard Refrigerator ...	X	-2,762.00	-85,018.66
Bill Pmt -Check	11/24/2025	48520	ABARTA Coca Cola...	X	-2,531.96	-87,550.62
Bill Pmt -Check	11/24/2025	48525	Clark Service Group	X	-2,309.95	-89,860.57
Bill Pmt -Check	11/24/2025	48529	Loikits Industrial Ser...	X	-236.38	-90,096.95
Bill Pmt -Check	12/01/2025	48537	[REDACTED]	X	-242.77	-90,339.72
Bill Pmt -Check	12/03/2025	ACH	Highmark Blue Shiel...	X	-9,713.47	-100,053.19
Bill Pmt -Check	12/03/2025	48538	CarePatrol (referral ...)	X	-7,500.00	-107,553.19
Bill Pmt -Check	12/03/2025	48545	[REDACTED]	X	-2,070.00	-109,623.19
Bill Pmt -Check	12/03/2025	48557	[REDACTED]	X	-2,070.00	-111,693.19
Bill Pmt -Check	12/03/2025	48549	Kris Kapoor (Verizon)	X	-1,941.64	-113,634.83
Bill Pmt -Check	12/03/2025	48541	Chrin Hauling, Inc.	X	-1,822.73	-115,457.56
Bill Pmt -Check	12/03/2025	48548	Klubes Law Group	X	-1,620.00	-117,077.56
Bill Pmt -Check	12/03/2025	48553	Securitas Healthcare	X	-1,339.56	-118,417.12
Bill Pmt -Check	12/03/2025	48550	Matura Salon and S...	X	-993.60	-119,410.72
Bill Pmt -Check	12/03/2025	48544	CWSewer Auth (200...	X	-946.73	-120,357.45
Bill Pmt -Check	12/03/2025	ACH	United Concordia	X	-757.90	-121,115.35
Bill Pmt -Check	12/03/2025	48554	Stevens & Lee	X	-506.25	-121,621.60
Bill Pmt -Check	12/03/2025	48551	Pocono Mountain D...	X	-453.34	-122,074.94
Bill Pmt -Check	12/03/2025	48539	Andrea Sawarynski	X	-450.00	-122,524.94
Bill Pmt -Check	12/03/2025	48543	Cobra Sewer And Dr...	X	-190.00	-122,714.94
Bill Pmt -Check	12/03/2025	48546	[REDACTED]	X	-156.16	-122,871.10
Bill Pmt -Check	12/03/2025	ACH	[REDACTED]	X	-6,595.00	-129,466.10
Bill Pmt -Check	12/05/2025	ACH	[REDACTED]	X	-5,995.00	-135,461.10
Bill Pmt -Check	12/05/2025	ACH	A Place for Mom, Inc.	X	-126,500.08	-263,961.18
Transfer	12/10/2025	PR TFR	[REDACTED]	X	-10,156.00	-274,117.18
Bill Pmt -Check	12/10/2025	48559	Oasis Senior Advisors	X	-10,000.00	-284,117.18
Bill Pmt -Check	12/10/2025	ACH	Pennsylvania Ventur...	X	-6,523.44	-290,640.62
Bill Pmt -Check	12/10/2025	ACH	ICW Group	X	-2,295.00	-292,935.62
Bill Pmt -Check	12/10/2025	48558	CarePatrol (referral ...)	X	-70,715.40	-363,651.02
Bill Pmt -Check	12/11/2025	ACH	Travelers	X	-9,594.88	-373,245.90
Bill Pmt -Check	12/11/2025	ACH	Insurance Premium ...	X	-2,300.45	-375,546.35
General Journal	12/11/2025	NSF 1...	[REDACTED]	X	-3,148.00	-378,694.35
General Journal	12/15/2025	RTN C...	[REDACTED]	X	-2,588.40	-381,282.75
Bill Pmt -Check	12/16/2025	48562	[REDACTED]	X	-1,318.78	-382,601.53
Bill Pmt -Check	12/16/2025	48561	[REDACTED]	X	-14,779.32	-397,380.85
Transfer	12/17/2025	PR TFR	[REDACTED]	X		

Whitehall Manor Inc
Reconciliation Detail
 Trust #6454, Period Ending 12/31/2025

10:28 AM
 01/16/26

Type	Date	Num	Name	Clr	Amount	Balance
					-50,000.00	-447,380.85
Bill Pmt -Check	12/18/2025	WIRE	Dilworth Paxson LLP	X	-12,500.00	-459,880.85
Transfer	12/18/2025	TFR		X	-2,333.55	-462,214.40
Bill Pmt -Check	12/18/2025	48564	American Express 8...	X	-1,600.00	-463,814.40
Check	12/18/2025	BK ded		X	-1,141.20	-464,955.60
Bill Pmt -Check	12/18/2025	48566	Matura Salon and S...	X	-751.04	-465,706.64
Bill Pmt -Check	12/18/2025	48563	American Express 7...	X	-300.00	-466,006.64
Bill Pmt -Check	12/18/2025	48565	Assad Younes (com...	X	-196.00	-466,202.64
Bill Pmt -Check	12/19/2025	48567	Kurtzman/Steady,LLC	X	-150.00	-466,352.64
Bill Pmt -Check	12/19/2025	48568		X	-124,958.61	-591,311.25
Transfer	12/22/2025	PR TFR		X	-225.50	-591,536.75
Check	12/22/2025			X	-4,729.00	-596,265.75
General Journal	12/23/2025	stp p...	Good Shepherd Reh...	X	-3,014.33	-599,280.08
Transfer	12/29/2025	ACH		X	-3,392.00	-602,672.08
General Journal	12/31/2025	RTN c...			-602,672.08	-602,672.08

Total Checks and Payments

Deposits and Credits - 48 Items					0.00	0.00
Bill Pmt -Check	11/06/2025	48490	US Foodservice, Inc.	X	0.00	0.00
Bill Pmt -Check	11/06/2025	48498	Lahoud Law Group, ...	X	0.00	0.00
Bill Pmt -Check	11/13/2025	48502	Great American Ris...	X	0.00	0.00
Bill Pmt -Check	11/13/2025	48518	The Morning Call M...	X	0.00	0.00
Bill Pmt -Check	11/24/2025	48534	Service Electric Cab...	X	0.00	0.00
Bill Pmt -Check	11/24/2025	48528	Lahoud Law Group, ...	X	0.00	0.00
Bill Pmt -Check	11/24/2025	48524	Cintas	X	0.00	0.00
Bill Pmt -Check	11/24/2025	48533	PPL (30890 01000)	X	0.00	0.00
Bill Pmt -Check	11/30/2025		NBMA (599250)	X	0.00	0.00
Bill Pmt -Check	11/30/2025		Global Sourcing Sol...	X	0.00	0.00
Bill Pmt -Check	11/30/2025		NBMA (599200)	X	0.00	0.00
Bill Pmt -Check	12/01/2025	eft	Balboa Capital	X	5,494.54	5,494.54
Check	12/01/2025			X	6,141.00	11,635.54
Deposit	12/01/2025			X	51,528.00	63,163.54
Deposit	12/01/2025			X	8,027.72	71,191.26
Deposit	12/02/2025			X	14,277.00	85,468.26
Deposit	12/02/2025			X	0.00	85,468.26
Deposit	12/03/2025	48556	US Foodservice, Inc.	X	0.00	85,468.26
Bill Pmt -Check	12/03/2025	48555	UGI	X	4,406.00	89,874.26
Bill Pmt -Check	12/03/2025			X	8,073.63	97,947.89
Deposit	12/03/2025			X	134,877.00	232,824.89
Deposit	12/03/2025			X	4,151.60	236,976.49
Deposit	12/04/2025			X	42,488.00	279,464.49
Deposit	12/04/2025			X	16,146.64	295,611.13
Deposit	12/05/2025			X	5,216.00	300,827.13
Deposit	12/08/2025			X	5,344.50	306,171.63
Deposit	12/08/2025			X	28,945.00	335,116.63
Deposit	12/08/2025			X	4,272.37	339,389.00
Deposit	12/09/2025			X	6,885.00	346,274.00
Deposit	12/09/2025			X	61,807.45	408,081.45
Deposit	12/10/2025			X	3,148.00	411,229.45
Deposit	12/12/2025			X	14,641.00	425,870.45
Deposit	12/12/2025			X	3,401.00	429,271.45
Deposit	12/17/2025			X	4,729.00	433,999.45
Deposit	12/22/2025			X	4,375.17	438,374.62
Deposit	12/24/2025			X	5,670.50	444,045.12
Deposit	12/26/2025			X	51,219.45	495,264.57
Deposit	12/28/2025			X	91,365.50	586,630.07
Deposit	12/28/2025			X	4,120.16	590,750.23
Deposit	12/29/2025			X	31,347.00	622,097.23
Deposit	12/29/2025			X	110,849.00	732,946.23
Deposit	12/29/2025			X	50.00	732,996.23
Deposit	12/30/2025			X	4,608.73	737,605.96
Deposit	12/30/2025			X	19,294.00	756,899.96
Deposit	12/30/2025			X	845.20	757,745.16

10:28 AM
01/16/26

Whitehall Manor Inc
Reconciliation Detail
Truist #6454, Period Ending 12/31/2025

Type	Date	Num	Name	Clr	Amount	Balance
Deposit	12/31/2025			X	13,435.00	771,160.16
Deposit	12/31/2025			X	27,515.00	798,675.16
Total Deposits and Credits					798,675.16	798,675.16
Total Cleared Transactions					196,003.08	196,003.08
Cleared Balance					196,003.08	374,578.15
Uncleared Transactions						
Checks and Payments - 15 Items						
Bill Pmt -Check	08/06/2025	48298	[REDACTED]		-450.00	-450.00
Bill Pmt -Check	10/03/2025	48434	Coombs Rentals		-175.00	-625.00
Bill Pmt -Check	11/24/2025	48523	Brookside Comm. C...		-4,555.80	-5,180.80
Bill Pmt -Check	11/24/2025	48526	Extended Care Prof...		-2,072.30	-7,252.90
Bill Pmt -Check	11/24/2025	48530	Medline		-1,005.17	-8,258.07
Bill Pmt -Check	11/24/2025	48535	Zephyr Pharmacy		-63.96	-8,322.02
Bill Pmt -Check	11/24/2025	48531	Pitney Bowes Bank I...		-42.31	-8,364.33
Bill Pmt -Check	12/03/2025	48542	Cintas		-1,174.87	-9,539.20
Bill Pmt -Check	12/03/2025	48540	Cedar Crest Plumbing		-465.00	-10,004.20
Bill Pmt -Check	12/03/2025	48547	Fidelity Bank(acct#0...		-373.00	-10,377.20
Bill Pmt -Check	12/11/2025	48560	[REDACTED]		-3,442.00	-13,819.20
Bill Pmt -Check	12/19/2025	48569	Ramos, Roy (enterta...		-300.00	-14,119.20
Bill Pmt -Check	12/30/2025	ACH	Aramco Inc.		-3,253.05	-17,372.25
Bill Pmt -Check	12/31/2025	ACH	A Place for Mom, Inc.		-7,095.00	-24,467.25
Bill Pmt -Check	12/31/2025	48570	[REDACTED]		-4,715.72	-29,182.97
Total Checks and Payments					-29,182.97	-29,182.97
Total Uncleared Transactions					-29,182.97	-29,182.97
Register Balance as of 12/31/2025					166,820.11	345,395.18
New Transactions						
Checks and Payments - 5 Items						
Check	01/01/2026	eft	Balboa Capital		-3,014.33	-3,014.33
Transfer	01/07/2026	PR TFR			-145,485.92	-148,500.25
Bill Pmt -Check	01/09/2026	ACH	Insurance Premium ...		-9,594.88	-158,095.13
Bill Pmt -Check	01/12/2026	ACH	Travelers		-23,571.80	-181,666.93
Transfer	01/12/2026	PR TFR			-621.65	-182,288.58
Total Checks and Payments					-182,288.58	-182,288.58
Total New Transactions					-182,288.58	-182,288.58
Ending Balance					-15,468.47	163,106.60



999-99-99-99 21680 0 C 001 28 50 004
 WHITEHALL MANOR
 1177 6TH ST
 WHITEHALL PA 18052-5212

Your account statement

For 12/31/2025

Contact us



Truist.com



(844) 4TRUIST or
 (844) 487-8478

■ BUSINESS VALUE 500 CHECKING [REDACTED] 6454

Account summary

Your previous balance as of 11/28/2025	\$189,717.12
Checks	- 134,384.50
Other withdrawals, debits and service charges	- 467,442.38
Deposits, credits and interest	+ 797,829.96
Your new balance as of 12/31/2025	= \$385,720.20

Checks

DATE	CHECK #	AMOUNT(\$)	DATE	CHECK #	AMOUNT(\$)	DATE	CHECK #	AMOUNT(\$)
12/05	48482	11,321.83	12/08	*48537	242.77	12/22	48563	751.04
12/03	*48501	590.91	12/10	48538	7,500.00	12/22	48564	2,333.55
12/03	*48503	242.00	12/08	48539	450.00	12/22	48565	300.00
12/01	*48506	2,193.75	12/30	*48541	1,822.73	12/29	48566	1,141.20
12/01	48507	720.00	12/09	*48543	190.00	12/29	48567	196.00
12/01	48508	13.50	12/29	48544	946.73	12/29	48568	150.00
12/01	48509	2,569.69	12/10	48545	2,070.00	12/01	*1048364	829.45
12/03	48510	47.70	12/09	48546	156.16	12/01	*1048418	1,883.75
12/04	48511	326.62	12/16	*48548	1,620.00	12/04	*1048446	486.16
12/03	*48513	141.49	12/08	48549	1,941.64	12/10	1048447	10,069.83
12/03	48514	750.00	12/29	48550	993.60	12/01	*1048466	516.75
12/03	48515	2,408.55	12/31	48551	453.34	12/01	*1048468	651.52
12/30	48516	183.56	12/31	*48553	1,339.56	12/16	*1048474	648.00
12/01	*48519	2,151.02	12/12	48554	506.25	12/02	*1048478	125.00
12/11	48520	2,531.96	12/08	*48557	2,070.00	12/01	*1048483	2,892.44
12/10	48521	11,669.02	12/24	48558	2,295.00	12/19	*1048488	2,311.00
12/12	*48525	2,309.95	12/17	48559	10,156.00	12/24	1048489	2,172.20
12/11	*48527	2,762.00	12/30	*48561	1,318.78	12/05	*1048496	816.03
12/12	*48529	236.38	12/30	48562	2,588.40	12/18	*7000546	1,600.00
12/11	*48532	22,679.69						

* indicates a skip in sequential check numbers above this item

Total checks = \$134,384.50

Other withdrawals, debits and service charges

DATE	DESCRIPTION	AMOUNT(\$)
12/05	ACH CORP DEBIT EDI PAYMTS UCCI WHITEHALL MANOR CUSTOMER ID PRMA [REDACTED] 7802	757.90
12/05	ACH CORP DEBIT EDI PAYMTS HIGHMARK WHITEHALL MANOR CUSTOMER ID PRMA [REDACTED] 7962	9,713.47
12/05	CM ON-LINE ACCT TRANSFER TRANSFER TO CHECKING [REDACTED] 5152 12-05-25	6,595.00
12/08	INTERNET PAYMENT PAYMENT A Place for Mom, 202660922222	5,995.00

continued

■ BUSINESS VALUE 500 CHECKING [REDACTED] 5454 (continued)

DATE	DESCRIPTION	AMOUNT(\$)
12/10	CM ON-LINE ACCT TRANSFER TRANSFER TO CHECKING [REDACTED] 5102 12-10-25	128,500.08
12/10	CM ON-LINE ACCT TRANSFER TRANSFER TO CHECKING [REDACTED] 9393 12-10-25	10,000.00
12/11	ACH CORP DEBIT WEB PAY ICW GROUP WHITEHALL MANOR, INC. CUSTOMER ID [REDACTED] 4005	6,523.44
12/11	RETURN DEPOSIT ITEM 99001863	2,300.45
12/15	121125EK PNP BILLPAYMENT 0453 WHITEHALL MANOR INC.	9,594.88
12/15	TELEPHONE PAYMENT BUS INSUR TRAVELERS [REDACTED] 594	70,715.40
12/15	RETURN DEPOSIT ITEM 99001079	3,148.00
12/17	CM ON-LINE ACCT TRANSFER TRANSFER TO CHECKING [REDACTED] 5102 12-17-25	14,779.32
12/18	BRANCH WIRE TRANSFER WIRE REF# [REDACTED] 6018	50,000.00
12/18	CM ON-LINE ACCT TRANSFER TRANSFER TO CHECKING [REDACTED] 223 12-18-25	12,500.00
12/22	CM ON-LINE ACCT TRANSFER TRANSFER TO CHECKING [REDACTED] 5102 12-27-25	124,958.61
12/22	SERVICE CHARGES - PRIOR PERIOD	225.50
12/23	RETURN DEPOSIT ITEM 99002012	4,729.00
12/29	ACH CORP DEBIT BALBOA PMT BALBOA CAPITAL C WHITEHALL MANOR, CUSTOMER ID [REDACTED] 4-000	3,014.33
12/31	RETURN DEPOSIT ITEM 99000219	3,392.00
Total other withdrawals, debits and service charges		= \$467,442.38

Deposits, credits and interest

DATE	DESCRIPTION	AMOUNT(\$)
12/01	v7PKx6mT-d ECP Whitehall Manor CUSTOMER ID jxt1zv7PKx6mT-d	5,494.54
12/01	LOCKBOX DEPOSIT 37853	6,141.00
12/01	LOCKBOX DEPOSIT 37853	51,528.00
12/02	8XjJQckJ-d ECP Whitehall Manor CUSTOMER ID 2trRk8XjJQckJ-d	8,027.72
12/02	LOCKBOX DEPOSIT 37853	14,277.00
12/03	LOCKBOX DEPOSIT 37853	4,406.00
12/03	olwniO9K-d ECP Whitehall Manor CUSTOMER ID 1BzOuolwniO9K-d	8,073.63
12/03	REMOTE DEPOSIT 1	134,877.00
12/04	W13kQHAv-d ECP Whitehall Manor CUSTOMER ID 1zj8W13kQHAv-d	4,151.60
12/04	LOCKBOX DEPOSIT 37853	42,468.00
12/05	6CleO49m-d ECP Whitehall Manor CUSTOMER ID Mmrxkw6CleO49m-d	16,146.64
12/08	LOCKBOX DEPOSIT 37853	5,216.00
12/08	sxmkgg9X-d ECP Whitehall Manor CUSTOMER ID hATGzxmkgg9X-d	5,344.50
12/08	LOCKBOX DEPOSIT 37853	28,945.00
12/09	W6v6hWHk-d ECP Whitehall Manor CUSTOMER ID vY0xgW6v6hWHk-d	4,272.37
12/09	LOCKBOX DEPOSIT 37853	6,885.00
12/10	REMOTE DEPOSIT 1	61,807.45
12/12	LOCKBOX DEPOSIT 37853	3,148.00
12/12	REMOTE DEPOSIT 1	14,641.00
12/17	LOCKBOX DEPOSIT 37853	3,401.00
12/22	LOCKBOX DEPOSIT 37853	4,729.00
12/24	cWoNxcaQ-d ECP Whitehall Manor CUSTOMER ID F60tVcWoNxcaQ-d	4,375.17
12/26	CM ON-LINE ACCT TRANSFER TRANSFER FROM CHECKING [REDACTED] 3110 12-26-25	2,064.50
12/26	lAqhbfoO-d ECP Whitehall Manor CUSTOMER ID hT8JzlAqhbfoO-d	5,670.50
12/26	CM ON-LINE ACCT TRANSFER TRANSFER FROM CHECKING [REDACTED] 512 12-26-25	10,322.50
12/26	CM ON-LINE ACCT TRANSFER TRANSFER FROM CHECKING [REDACTED] 579 12-26-25	38,832.45
12/26	REMOTE DEPOSIT 1	91,365.50
12/29	htp72lu9-d ECP Whitehall Manor CUSTOMER ID rKAOThtp72lu9-d	4,120.16
12/29	LOCKBOX DEPOSIT 37853	31,347.00
12/29	REMOTE DEPOSIT 1	110,849.00
12/30	LOCKBOX DEPOSIT 37853	50.00
12/30	evM35YEy-d ECP Whitehall Manor CUSTOMER ID DApuWevM35YEy-d	4,608.73
12/30	LOCKBOX DEPOSIT 37853	19,294.00
12/31	REMOTE DEPOSIT 1	11,435.00
12/31	LOCKBOX DEPOSIT 37853	27,515.00
Total deposits, credits and interest		= \$797,829.96

Questions, comments or errors?

For general questions/comments or to report errors about your statement or account, please call us at 1-844-4TRUIST (1-844-487-8478) 24 hours a day, 7 days a week. Truist Contact Center teammates are available to assist you from 8am - 8pm EST Monday-Friday and 8am - 5pm EST on Saturday. You may also contact your local Truist branch. To locate a Truist branch in your area, please visit Truist.com.

Electronic fund transfers (For Consumer Accounts Only. Commercial Accounts refer to the Commercial Bank Services Agreement.)

Services such as Bill Payments and Zelle® are subject to the terms and conditions governing those services, which may not provide an error resolution process in all cases. Please refer to the terms and conditions for those services.

In case of errors or questions about your electronic fund transfers, if you think your statement or receipt is wrong or if you need more information about a transfer on the statement or receipt, IMMEDIATELY call 1-844-487-8478 or write to:

Fraud Management
P.O. Box 1014
Charlotte, NC 28201

Tell us as soon as you can, if you think your statement or receipt is wrong, or if you need more information about a transfer listed on the statement or receipt. We must hear from you no later than sixty (60) days after we sent the FIRST statement on which the problem or error appeared.

- Tell us your name and deposit account number (if any)
- Describe the error or transfer you are unsure of, and explain as clearly as you can why you believe it is an error or why you need more information
- Tell us the dollar amount of the suspected error

If you tell us orally, we may require that you also send us your complaint or question in writing within ten (10) business days. We will tell you the results of our investigation within ten (10) business days after we hear from you, and we will correct any error promptly. If we need more time, however, we may take up to forty-five (45) days to investigate your complaint or questions for ATM transactions made within the United States and up to ninety (90) days for new accounts, foreign initiated transactions and point-of-sale transactions. If we decide to do this, we will re-credit your account within ten (10) business days for the amount you think is in error, minus a maximum of \$50. If we ask you to put your complaint in writing, and we do not receive it within ten (10) business days, we may not re-credit your account and you will not have use of the money during the time it takes us to complete our investigation.

Tell us AT ONCE if you believe your access device has been lost or stolen, or someone may have electronically transferred money from your account without your permission, or someone has used information from a check to conduct an unauthorized electronic fund transfer. If you tell us within two (2) business days after you learn of the loss or theft of your access device or the unauthorized transaction, you can lose no more than \$50 if someone makes electronic transfers without your permission.

If you do NOT tell us within two (2) business days after you learn of the loss or theft of your access device or the unauthorized transaction, and we can prove we could

have stopped someone from making electronic transfers without your permission if you had told us, you could lose as much as \$500. Also, if your periodic statement shows transfers you did not make, tell us at once. If you do not tell us within sixty (60) days after the statement was mailed to you, you may not get back any money you lost after sixty (60) days if we can prove we could have stopped someone from taking the money if you had told us in time.

Important information about your Truist Ready Now Credit Line Account

Once advances are made from your Truist Ready Now Credit Line Account, an INTEREST CHARGE will automatically be imposed on the account's outstanding "Average daily balance." The INTEREST CHARGE is calculated by applying the "Daily periodic rate" to the "Average daily balance" of your account (including current transactions) and multiplying this figure by the number of days in the billing cycle. To get the "Average daily balance," we take the beginning account balance each day, add any new advances or debits, and subtract any payments or credits and the last unpaid INTEREST CHARGE. This gives us the daily balance. Then we add all of the daily balances for the billing cycle and divide the total by the number of days in the billing cycle. This gives us the "Average daily balance."

Billing Rights Summary

In case of errors or questions about your Truist Ready Now Credit Line statement
If you think your statement is incorrect, or if you need more information about a Truist Ready Now Credit Line transaction on your statement, please call 1-844-4TRUIST or visit your local Truist branch. To dispute a payment, please write to us on a separate sheet of paper at the following address:

Card and Direct to Consumer Lending
PO Box 200
Wilson NC 27894-0200

We must hear from you no later than sixty (60) days after we sent you the FIRST statement on which the error or problem appeared. You may telephone us, but doing so will not preserve your rights. In your letter, please provide the following information:

- Your name and account number
- Describe the error or transfer you are unsure about, and explain in detail why you believe this is an error or why you need more information
- The dollar amount of the suspected error

During our investigation process, you are not responsible for paying any amount in question; you are, however, obligated to pay the items on your statement that are not in question. While we investigate your question, we cannot report you as delinquent or take any action to collect the amount in question.

Mail-in deposits

If you wish to mail a deposit, please send a deposit ticket and check to your local Truist branch. Visit Truist.com to locate the Truist branch closest to you. Please do not send cash.

Change of address

If you need to change your address, please visit your local Truist branch or call Truist Contact Center at 1-844-4TRUIST (1-844-487-8478).

How to Reconcile Your Account		Outstanding Checks and Other Debits (Section A)			
		Date/Check #	Amount	Date/Check #	Amount
1.	List the new balance of your account from your latest statement here:				
2.	Record any outstanding debits (checks, check card purchases, ATM withdrawals, electronic transactions, etc.) in section A. Record the transaction date, the check number or type of debit and the debit amount. Add up all of the debits, and enter the sum here:				
3.	Subtract the amount in Line 2 above from the amount in Line 1 above and enter the total here:				
4.	Record any outstanding credits in section B. Record the transaction date, credit type and the credit amount. Add up all of the credits and enter the sum here:				
5.	Add the amount in Line 4 to the amount in Line 3 to find your balance. Enter the sum here. This amount should match the balance in your register.				
		Outstanding Deposits and Other Credits (Section B)			
		Date/Type	Amount	Date/Type	Amount

For more information, please contact your local Truist branch, visit Truist.com or contact us at 1-844-4TRUIST (1-844-487-8478). MEMBER FDIC

2:05 PM

01/16/26

Whitehall Manor Inc
Reconciliation Summary
Truist 15102 (PR) 12/23/24, Period Ending 12/31/2025

	Dec 31, 25
Beginning Balance	5,259.31
Cleared Transactions	
Checks and Payments - 3 items	-268,238.01
Deposits and Credits - 4 items	268,556.01
Total Cleared Transactions	318.00
Cleared Balance	5,577.31
Register Balance as of 12/31/2025	5,577.31
New Transactions	
Checks and Payments - 2 items	-146,107.57
Deposits and Credits - 2 items	146,107.57
Total New Transactions	0.00
Ending Balance	5,577.31

2:05 PM

01/16/26

Whitehall Manor Inc **Reconciliation Detail**

Truist 15102 (PR) 12/23/24, Period Ending 12/31/2025

Type	Date	Num	Name	Clr	Amount	Balance
						5,259.31
Beginning Balance						
Cleared Transactions						
Checks and Payments - 3 items						
General Journal	12/12/2025	PR 12...		X	-128,500.08	-128,500.08
General Journal	12/19/2025	PR B...		X	-14,779.32	-143,279.40
General Journal	12/26/2025	PR 12...		X	-124,958.61	-268,238.01
Total Checks and Payments					-268,238.01	-268,238.01
Deposits and Credits - 4 items						
Transfer	12/10/2025	PR TFR		X	128,500.08	128,500.08
Transfer	12/17/2025	PR TFR		X	14,779.32	143,279.40
Transfer	12/22/2025	PR TFR		X	124,958.61	268,238.01
Deposit	12/31/2025			X	318.00	268,556.01
Total Deposits and Credits					268,556.01	268,556.01
Total Cleared Transactions					318.00	318.00
Cleared Balance					318.00	5,577.31
Register Balance as of 12/31/2025					318.00	5,577.31
New Transactions						
Checks and Payments - 2 items						
General Journal	01/09/2026	PR 1/...			-145,485.92	-145,485.92
General Journal	01/12/2026	PR SP...			-621.65	-146,107.57
Total Checks and Payments					-146,107.57	-146,107.57
Deposits and Credits - 2 items						
Transfer	01/07/2026	PR TFR			145,485.92	145,485.92
Transfer	01/12/2026	PR TFR			621.65	146,107.57
Total Deposits and Credits					146,107.57	146,107.57
Total New Transactions					0.00	0.00
Ending Balance					318.00	5,577.31



Page 1 of 2 12/31/25
PA 5102

999-99-99-99 21680 0 C 001 30 S 66 002
WHITEHALL MANOR
1177 6TH ST
WHITEHALL PA 18052-5212

Your account statement

For 12/31/2025

Contact us



(844) 4TRUIST or
(844) 487-8478

TRUIST DYNAMIC BUSINESS CHECKING - PREFERRED TIER 5102

Account summary

Your previous balance as of 11/28/2025	\$5,259.31
Checks	- 0.00
Other withdrawals, debits and service charges	- 268,238.01
Deposits, credits and interest	+ 268,556.01
Your new balance as of 12/31/2025	= \$5,577.31

Other withdrawals, debits and service charges

DATE	DESCRIPTION	AMOUNT(\$)
12/11	ACH CORP DEBIT PAYROLL CN380960 WHITE WHITEHALL MANOR CUSTOMER ID 03099WHITE00085	128,500.08
12/18	ACH CORP DEBIT PAYROLL CN380960 WHITE WHITEHALL MANOR CUSTOMER ID 03099WHITE00086	14,779.32
12/24	ACH CORP DEBIT PAYROLL CN380960 WHITE WHITEHALL MANOR CUSTOMER ID 03099WHITE00087	124,958.61
		= \$268,238.01
Total of other withdrawals, debits and service charges		

Deposits, credits and interest

DATE	DESCRIPTION	AMOUNT(\$)
12/10	CM ON-LINE ACCT TRANSFER TRANSFER FROM CHECKING 5454 12-10-25	128,500.08
12/17	CM ON-LINE ACCT TRANSFER TRANSFER FROM CHECKING 5454 12-17-25	14,779.32
12/22	CM ON-LINE ACCT TRANSFER TRANSFER FROM CHECKING 5454 12-22-25	124,958.61
12/31	PAYROLL CN380960 WHITE 0000 WHITEHALL MANOR	318.00
		= \$268,556.01
Total deposits, credits and interest		

Whitehall Manor Inc
Reconciliation Summary
WM_BB&T_Escrow 7012, Period Ending 12/31/2025

4:18 PM
01/14/26

Beginning Balance
Cleared Transactions
Checks and Payments - 1 item
Total Cleared Transactions
Cleared Balance
Register Balance as of 12/31/2025
New Transactions
Checks and Payments - 1 item
Total New Transactions
Ending Balance

Dec 31, 25

447.00

-5.00

-5.00

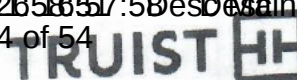
442.00

442.00

-5.00

-5.00

437.00



99-99-99 21680 0 C 001 28 55 004
WHITEHALL MANOR ESCROW
1 77 6TH ST
WHITEHALL PA 18052-5212

Your account statement

For 12/31/2025

Contact us



Truist.com



(844) 4TRUIST or
(844) 487-8478

■ BUSINESS VALUE 200 CHECKING [REDACTED] 7012

Account summary

Your previous balance as of 11/28/2025	\$447.00
Checks	- 0.00
Other withdrawals, debits and service charges	- 5.00
Deposits, credits and interest	+ 0.00
Your new balance as of 12/31/2025	= \$442.00

Other withdrawals, debits and service charges

DATE	DESCRIPTION	AMOUNT(\$)
12/22	SERVICE CHARGES - PRIOR PERIOD	5.00
Total other withdrawals, debits and service charges		= \$5.00

AMOUNT(\$)

5.00

= \$5.00

**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 SUSTAINING SECURED CREDITOR LEHIGH VALLEY 1,
LLC'S SUPPLEMENTAL OBJECTION TO DEBTORS' CASH
COLLATERAL MOTION AND LENDER'S CROSS-MOTION FOR
SANCTIONS**

AND NOW, this _____ day of _____, 2026, upon consideration of the Secured Creditor Lehigh Valley 1, LLC's Supplemental Objection to Debtors' Motion for (1) Interim and Final Orders (A) Authorizing Debtors to Use Cash Collateral of Existing Secured Party and Granting Adequate Protection for Use and (B) Prescribing Form and Manner of Notice and Setting the Time for the Final Hearing and (2) Expedited Hearing on the Relief Sought Herein (the "Cash Collateral Motion", ECF No. 14), and Lender's Cross-Motion for Sanctions (the "Motion"), and any response thereto and hearing and argument thereon,

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

1. The Motion is **GRANTED**.
2. Non-debtor Entities shall reimburse Debtors for any wages Debtors paid to Ms. Kapoor-Atiyeh after Debtors filed for bankruptcy on December 26, 2025.
3. Debtors shall stop paying Ms. Kapoor-Atiyeh's salary.
4. Debtors are subject to monetary sanctions to reimburse Lender for the costs associated with the taking of Priya Kapoor-Atiyeh's depositions and the filing of this Supplemental Objection based on the misrepresentations Debtors made to this court

regarding Priya Kapoor-Atiyeh's alleged duties, compensation and employment at the Manor Debtor's facilities during the December 30, 2025 hearing before this Court.

5. Lenders' counsel may file and serve on Debtors, on or before _____, 2026, an itemization of costs, including fees and costs for taking Priya Kapoor-Atiyeh's deposition and fees incurred in preparing and filing this Supplemental Objection.

6. If Debtors object to the award of costs and/or the amount claimed, they shall, on or before, _____, 2026, file and serve their opposition and/or objections.

BY THE COURT:

Dated: _____

Patricia Mayer
United States Bankruptcy Judge