

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

In re: : **Chapter 11**
Whitehall Trust, :
Debtor. : **Case No. 25-15241 (PMM)**

ORDER

AND NOW, upon consideration of the Motion for Sanctions filed by Lehigh Valley 1, LLC (doc. #119, supplemented by doc. #232, the “Motion”) and the Objections thereto (doc. #'s 131, 201);

AND an evidentiary hearing with regard to the Motion having been held and concluded on February 24, 2026;

AND for the reasons stated at the hearing, it is hereby **ordered** that:

- 1) The Motion is **granted in part and denied in part**;
- 2) The Motion is **granted** with regard to the imposition of a sanction against the Detor. The Principal of the Debtor, Abraham Atiyeh, shall pay to lead counsel for Lehigh Valley 1, LLC, Matthew A. Hamermesh, **\$10,170.00** on or before **March 18, 2026** as a sanction for misrepresentations regarding Priya Kapoor-Atiyeh’s alleged duties, compensation and employment; and
- 3) In all other respected, the Motion is **denied**.



Dated: 2/25/26

Hon. Patricia M. Mayer
United States Bankruptcy Judge