Whitehall Manor Inc
Statement of Financial Condition
As of April 30, 2026

	Accrual Basis Apr 30, 26		Orderly Liquidation Gross Recovery		Forced Liquidation Gross Recovery
ASSETS					
Current Assets					
Checking/Savings					
Debit Card #7784	6,890.80	100.00%	6,891	100.00%	6,891
Truist Reserve #5651	24,144.78	100.00%	24,145	100.00%	24,145
Truist #6454	565,930.26	100.00%	565,930	100.00%	565,930
Truist 5102 (PR) 12/23/24	123,338.42	100.00%	123,338	100.00%	123,338
WM_BB&T_Escrow 7012	422.00	100.00%	422	100.00%	422
Cash on Hand	946.98	100.00%	947	100.00%	947
Total Checking/Savings	721,673.24		721,673.24		721,673.24
Accounts Receivable					
Accounts Receivable	91,699.59	65.00%	59,605		59,605
Allowance for doubtful accounts	(17,301.00)	65.00%	(11,246)		(11,246)
Total Accounts Receivable	74,398.59	65.00%	48,359.08		48,359.08
Other Current Assets					
Dues From Affiliates	1,540,775.00	75.00%	1,155,581	100.00%	1,155,581
PPD City/Twp/School Taxes	122,577.19	80.00%	98,062	80.00%	98,062
Prepaid Insurance	43,710.00	100.00%	43,710	100.00%	43,710
On hand supplies					
Maintenance supplies	1,257.58	0.00%	-		
Medical	1,000.00	0.00%	-		
Laundry	4,000.00	0.00%	-		
Dietary	10,000.00	0.00%	-		
Total On hand supplies	16,257.58		-		-
Total Other Current Assets	1,723,319.77		1,297,353.00		1,297,353.00
Total Current Assets	1,723,319.77				
Fixed Assets					
Landscaping	4,875.90	0.00%	-		
Automobiles	294,187.22	10.00%	29,419	0.00%	-
Equipment	1,046,161.70	10.00%	104,616	0.00%	-
Furniture	731,603.90	10.00%	73,160	0.00%	-
Leasehold Improvements	1,067,986.72	0.00%	-		
Total Fixed Assets	3,144,815.44		207,195.28		-
TOTAL ASSETS	5,664,207.04		2,274,580.61		2,067,385.33
			2,274,581		2,067,385
Uses of Funds					
Liquidation Administrative Costs					
Chapter 7 Fees			(100,000)		(100,000)
Recever Fees			-		-
Chapter 11 Fees			(100,000)		(100,000)
US Trustee Fees			(11,612)		(11,612)
Subtotal			(211,612)		(211,612)
Total Less Liquidation Administrative Costs			2,062,969		1,855,773
Secured Claims					
Tennat Escrow			(2,790)		(2,790)
Prepaid Revenue-May 2026			(363,865)		(363,865)
Balboa Equipment			(111,246)		(111,246)
Lehigh Valley 1 LLC			(13,531,379)		(13,531,379)
Total Secured Claims			(14,009,279)		(14,009,279)
Priority Claims					
Employee Paid Time Off			(109,000)		(109,000)
Total Priority Claims			(109,000)		(109,000)
Unsecured Claims					
Accounts Payable Post Filing			(70,033)		(70,033)
Accounts Payable Pre Filing			(5,301,957)		(5,301,957)
			(5,371,990)		(5,371,990)
Deficit			(17,427,301)		(17,634,496)

Saucon Valley Manor Inc.
Statement of Financial Condition
As of April 30, 2026

	Accrual Basis Apr 30, 26		Orderly Liquidation Gross Recovery		Forced Liquidation Gross Recovery
ASSETS					
Current Assets					
Checking/Savings					
Debit Card #7792	4,121.42	100.00%	4,121	100.00%	4,121.42
Truist 5579 (12/18/24)	433,807.78	100.00%	433,808	100.00%	433,807.78
Truist 4602 (PR) 12/23/24	258,670.90	100.00%	258,671	100.00%	258,670.90
Truist Reserve #5678	36,062.16	100.00%	36,062	100.00%	36,062.16
TRUIST A/C# 2423 (8/1/22)fraud	1,701.23	100.00%	1,701	100.00%	1,701.23
BB&T ESCROW	2,801.00	100.00%	2,801	100.00%	2,801.00
Petty Cash Fund	800.00	100.00%	800	100.00%	800.00
Total Checking/Savings	737,964.49				
Accounts Receivable					
Accounts Receivable	243,646.02	100.00%	243,646	100.00%	243,646.02
Allowance for Doubtful Accounts	-146,236.98	100.00%	(146,237)	100.00%	(146,236.98)
Total Accounts Receivable	97,409.04		97,409.04		97,409.04
Other Current Assets					
Prepaid Expense	1,104.34	0.00%		0.00%	
On hand supplies - Medical	1,100.00	0.00%		0.00%	
On hand supplies - Dietary	7,100.00	0.00%		0.00%	
On hand supplies - Housekeeping	2,200.00	0.00%		0.00%	
Prepaid Insurance	126,891.07	80.00%	101,513	80.00%	101,512.86
Prepaid Real Estate Taxes	121,452.10	80.00%	97,162	80.00%	97,161.68
Total Other Current Assets	259,847.51		198,674.54		198,674.54
Total Current Assets	1,095,221.04		1,034,048.07		1,034,048.07
Fixed Assets					
Automobile	310,039.12	25.00%	77,510	25.00%	77,509.78
Equipment	668,958.15	20.00%	133,792	10.00%	66,895.82
Furniture	321,594.97	20.00%	64,319	0.00%	-
Leasehold Improvements	1,131,785.64	0.00%	-	0.00%	-
Office Equipment	57,009.31	10.00%	5,701	0.00%	-
Total Fixed Assets	2,489,387.19		281,321.34		144,405.60
TOTAL ASSETS	3,584,608.23		1,315,369.40		1,178,453.66
			1,315,369		1,178,454
Uses of Funds					
Liquidation Administrative Costs					
Chapter 7 Fees			(100,000)		(100,000)
Recever Fees			-		-
Chapter 11 Fees			(100,000)		(100,000)
US Trustee Fees			(24,117)		(24,117)
Subtotal			(224,117)		(224,117)
Total Less Liquidation Administrative Costs			1,091,252		954,337
Secured Claims					
Tennat Escrow			(2,000)		(2,000)
Prepaid Revenue-May 2026			(517,340)		(517,340)
Lehigh Valley 1 LLC			(15,798,573)		(15,798,573)
Total Secured Claims			(16,317,914)		(16,317,914)
Priority Claims					
Employee Paid Time Off			(109,000)		(109,000)
Total Priority Claims			(109,000)		(109,000)
Unsecured Claims					
Accounts Payable Post Filing			(153,616)		(153,616)
Accounts Payable Pre Filing			(5,666,274)		(5,666,274)
Advances From Affiliates					
			(5,819,890)		(5,819,890)
Deficit			(21,155,551)		(21,292,467)

UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

In re:	Chapter 11
Whitehall Manor, Inc., *et al.*,[1]	Case No. 25-15245 (PMM)
Debtors.	Jointly Administered

Liquidation Analysis for Whitehall Trust and Saucon Trust

On May 18, 2026, the District Court entered an Order (D.I. 24) and Memorandum (D.I. 23) vacating Judge Mayer's January 27, 2026 Order permitting joint representation of all Debtors pursuant to Section 327 of the Bankruptcy Code. *Whitehall Trust (Debtor) v. Lehigh Valley 1, LLC (Appellant)*, 26-cv-00662-CH, EDPA). The Liquidation Analyses are finalized and will be filed by new counsel.

Dated: 5/19/2026
Philadelphia, Pennsylvania

/s/ Michelle Lee

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Counsel for the Manor Debtors and Manor Debtors-in-Possession

[1] The Debtors and debtors-in-possession in these Chapter 11 Cases and the last four digits of their respective taxpayer identification numbers are as follows: (i) Whitehall Trust (4229); (ii) Saucon Trust (4229); (iii) Whitehall Manor, Inc. (5606); and (iv) Saucon Valley Manor, Inc. (2894). The Debtors' mailing address is 1177 6th Street, Whitehall, PA 18052. The Order and Memorandum Opinion Granting Motion to Dismiss (together, the "Dismissal Order") [D.I.s 263 and 264], entered on March 20, 2026, dismissed the cases of debtor Whitehall Trust, Case No. 25-15241-PMM and debtor Saucon Trust, Case No. 25-15243-PMM. The Debtors have appealed the Dismissal Order; that appeal is currently pending.