District of Ontario
Division No. 11 – Kingston
Court No. 33-3353399
Estate No. 33-3353399

March 31, 2026

To: The Creditors of MIKE HOGAN PLUMBING AND HEATING INC.

Re: Notice of Intention to Make a Proposal

TAKE NOTICE THAT MIKE HOGAN PLUMBING AND HEATING INC. **("MHPH")** or the **"Company"**) filed a Notice of Intention to Make a Proposal (**"NOI"**) under Division I, Part III, of the Bankruptcy and Insolvency Act (**"BIA"**) on March 30, 2026 (the **"NOI Filing Date"**).

LINK & ASSOCIATES INC., Licensed Insolvency Trustee, has consented to act as trustee under the NOI (the **"Proposal Trustee"**).

Pursuant to Section 69 of the BIA, all proceedings against the Company are stayed effective March 30, 2026.

Attached please find the following documents:

1. Certificate of Filing of the Notice of Intention
2. Notice of Stay of Proceedings
3. A copy of the NOI and a list of creditors owed or claimed to be owed $250 or more
4. Consent of the Trustee

The Company is required to file a proposal (the **"Proposal"**) within thirty (30) days of the filing of the NOI, in accordance with the requirements of the BIA, and subject to any extension(s) to the time period for filing of the Proposal that may be granted by the Court, such extensions not exceeding a maximum of six (6) months from the NOI Filing Date.

A copy of the Proposal, when filed, will be sent to each of the creditors together with a notice calling a meeting of creditors to consider the Proposal, such meeting to be held within 21 days of the Proposal being filed. A report of the Trustee will also be provided to the creditors.

It is important for all creditors to know that the Company has *not* filed for bankruptcy. Rather, it is in the process of developing a Proposal to its creditors which is intended to result in a better recovery to the creditors than would otherwise be available in a bankruptcy.

Robert Link, LIT
Direct Tel. 416.737.6655 Fax. 416.862.2136 Email: rlink@linkassociates.ca
7050 Weston Road, Suite #228, Woodbridge, ON Canada L4L 8G7

During the Proposal proceedings:

(i) No person or creditor can commence or continue any action, execution or other proceedings for the recovery of a debt until the Trustee has been discharged, or until the Proposal has been refused, without leave of the Court and on such terms as the Court may impose.

(ii) No person or creditor may terminate or amend any agreement with the Company, or claim an accelerated payment, or a forfeiture of the term, under any agreement with the Company by reason only that the Company is insolvent or by reason of the filing of the NOI;

(iii) Please take note that the NOI does not permit the Company to make payments on account of unsecured debts owing at the NOI Filing Date (**"Pre-Filing Debts"**). This may involve pro-rating of invoices payable by the Company which contain amounts owing both before and after the NOI Filing Date. The Company's Proposal will set out the manner in which all Pre-Filing Debts will be addressed.

(iv) Suppliers of goods and services to the Company should discuss directly with its management, the terms of payment for goods and/or services that they will provide to the Company after the NOI Filing Date.

At present, creditors are not required to file a proof of claim. Proofs of claim are only utilized once the Proposal has been filed. The Trustee will provide you with further information and a proof of claim form and voting letter at a later date, once the Proposal has been filed.

During these Proposal proceedings, the Company continues to be under the direction of its management.

The above measures are mandated by the BIA and are necessary to ensure that all creditors of the Company are treated equitably in the Proposal process, and no creditor exercises remedies in a manner that it receives preferential treatment relative to other creditors.

Yours truly,

LINK & ASSOCIATES INC.
Proposal Trustee in re
Mike Hogan Plumbing and Heating Inc.

Per: Robert G. Link, CIRP, LIT

Tel: (416) 737-6655
Fax: (416) 862-2136
Email: rlink@linkassociates.ca
Web: www.linkassociates.ca