

ONTARIO
SUPERIOR COURT OF JUSTICE
IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF THE BANKRUPTCY AND INSOLVENCY ACT, R.S.C. 1985, c.
B-3, AS AMENDED AND IN THE MATTER OF THE NOTICE OF INTENTION TO
MAKE A PROPOSAL OF MIKE HOGAN PLUMBING AND HEATING INC., A
CORPORATION INCORPORATED UNDER THE LAWS OF ONTARIO

MOTION RECORD

June 9, 2026

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TO: SERVICE LIST

ONTARIO
SUPERIOR COURT OF JUSTICE
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TAB 1

**ONTARIO
SUPERIOR COURT OF JUSTICE
IN BANKRUPTCY AND INSOLVENCY**

**IN THE MATTER OF THE BANKRUPTCY AND INSOLVENCY ACT, R.S.C. 1985, c.
B-3, AS AMENDED AND IN THE MATTER OF THE NOTICE OF INTENTION TO
MAKE A PROPOSAL OF MIKE HOGAN PLUMBING AND HEATING INC., A
CORPORATION INCORPORATED UNDER THE LAWS OF ONTARIO**

**NOTICE OF MOTION
(Returnable June 16, 2026)**

THE MOVING PARTY, Mike Hogan Plumbing and Heating Inc. (the “**Company**”) will make a motion before the Ontario Superior Court of Justice (the “**Court**”) at the Ottawa Courthouse, 161 Elgin St., Ottawa, Ontario, on June 16, 2026

at 10:00 a.m., or as soon after that time as the motion can be heard.

PROPOSED METHOD OF HEARING: The motion is to be heard:

- In writing under subrule 37.12.1(1).
- In writing as an opposed motion under subrule 37.12.1(4).
- In person.
- By telephone conference.
- By video conference.

At a Zoom link to be provided by the Court in advance of the motion.

THE MOTION IS FOR:

1. An order substantially in the form attached at **Tab 2** of the motion record (the “**Order**”),
inter alia:

- a. extending the time within which the Company must file a Proposal under the Bankruptcy and Insolvency Act, R.S.C. 1985, c. B-3, as amended (the "**BIA**"), and extending the corresponding stay of proceedings for 45 days, to **July 30, 2026** (the "**Stay Extension**"), pursuant to sections 50.4(9) and 50.4(11) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3 (the "**BIA**");
- b. approving the Second Report of Link & Associates Inc. in its capacity as Proposal Trustee (the "**Proposal Trustee**") dated June 8, 2026 (the "**Second Report**") and approving the activities of the Proposal Trustee as set out therein; and
- c. such further and other relief as counsel may advise and this Honourable Court may permit.

THE GROUNDS FOR THE MOTION ARE:

The Stay Extension

2. The Company filed a Notice of Intention to Make a Proposal (the "**NOI**") on March 30, 2026, pursuant to section 50.4(1) of the BIA. Link & Associates Inc. consented to act as Proposal Trustee. The initial 30-day period within which to file a Proposal was set to expire on April 29, 2026.

3. This Honourable Court extended the time with which the Company must file a proposal to June 15, 2026 (the "**First Stay Extension**"). On that date the Company also sought, and this Honourable Court granted, various relief including an Administration Charge, authorization to pay certain pre-filing obligations, and a lien regularization order (the "**LRO**"). This relief was aimed at assisting the Company in its stabilization efforts, for the general benefit of its creditors.

4. As of commencing the Proposal Proceedings, the Company had approximately \$5.25 million in accounts receivable. Following the granting of the First Stay Extension and the LRO, a significant portion of these aged accounts receivable (over \$1 million) has been collected.

5. The time for the Applicant to file a proposal and the corresponding stay of proceedings expires on June 15, 2026. Pursuant to the proposed Order, the Applicant is seeking a further Stay Extension of 45 days from June 15, 2026, to and including July 30, 2026.

6. The Applicant has acted and continues to act in good faith and with due diligence in seeking to preserve its ordinary course business operations, address its liquidity issues, liaise with its stakeholders, pay its creditors as authorized by Order of This Honourable Court, and develop a viable proposal for the benefit of all of its stakeholders.
7. Among other things, the Company is exploring mechanisms to raise capital to inject into the business including possible refinancing of its assets, debt financing, and a capital injection by the principal of the company based on refinancing personal assets.
8. The Stay Extension will allow the Applicant to maintain its ordinary course operations while the Applicant continues to collect receivables and engage with its stakeholders to work towards a viable proposal to its creditors.
9. These NOI proceedings (the “**Proposal Proceedings**”) are in the best interests of the Company and its stakeholders and, in light of the Company’s acute cash flow constraints, present the only practical means of continuing the Company’s business as a going concern.
10. The Company has cooperated fully with the Proposal Trustee since the NOI Date and has kept its post-filing CRA remittances and operational obligations current.
11. The Company requires the Stay Extension to allow it to engage with key stakeholders, continue to perform services on its projects and collect receivables, complete its March 31, 2026 financial statements, explore loan facilities and other sources of raising capital, and develop and present the terms of a Proposal to its creditors.
12. The Proposal Trustee supports the application for a Stay Extension.
13. To date the Company is unaware of any creditor intending to object to an extension of the stay of proceedings.
14. The Company is unaware of any creditor who would be materially prejudiced by the requested Stay Extension. The updated cash flow projection illustrates that the Company has sufficient liquidity to fund its obligations and the costs of the Proposal Proceedings until the end of the Stay Extension. The Company’s continued operations in that time will preserve value for

the benefit of its stakeholders and are projected to materially decrease the magnitude of its obligations to its creditors.

Approval of Proposal Trustee's Activities

15. The activities of the Proposal Trustee as described in the Second Report were reasonable and have been carried out in good faith and in the ordinary course of the NOI proceedings in the interest of the Company's stakeholders.

Other Grounds

16. The provisions of the BIA, in particular section 50.4(9).

17. Such further and other grounds as counsel may advise and this Honourable Court may permit.

THE FOLLOWING DOCUMENTARY EVIDENCE will be used at the hearing of the motion:

1. The Second Report of Link & Associates Inc. in its capacity as Proposal Trustee dated June 8, 2026, and all appendices thereto.
2. The Affidavit of Mike Hogan sworn June 9, 2026, and all exhibits thereto.
3. Such further and other material as counsel may advise and this Honourable Court may permit.

June 9, 2026

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Heating Inc.

TO: SERVICE LIST

IN THE MATTER OF *THE BANKRUPTCY AND INSOLVENCY ACT* R.S.C., 1985, c. B-3, AS AMENDED

AND IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL OF MIKE HOGAN PLUMBING AND HEATING INC., A CORPORATION INCORPORATED UNDER THE LAWS OF THE PROVINCE OF ONTARIO

ONTARIO
SUPERIOR COURT OF JUSTICE
IN BANKRUPTCY AND INSOLVENCY

Proceeding commenced at Ottawa

NOTICE OF MOTION

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Lawyers for the Applicant

TAB 2

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

**IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL OF
MIKE HOGAN PLUMBING AND HEATING INC.
OF THE CITY OF KINGSTON, IN THE PROVINCE OF ONTARIO**

**SECOND REPORT OF LINK & ASSOCIATES INC.
IN ITS CAPACITY AS PROPOSAL TRUSTEE**

June 8, 2026

I. INTRODUCTION

1. On March 30, 2026 (the “**NOI Date**”), Mike Hogan Plumbing and Heating Inc. (“**Hogan Plumbing**” or the “**Company**”) filed a Notice of Intention to Make a Proposal (“**NOI**”) under Division I, Part III, of the Bankruptcy and Insolvency Act (the “**BIA**”). Link & Associates Inc., Licensed Insolvency Trustee, provided its consent to act as Proposal Trustee (the “**Proposal Trustee**”).
2. Information regarding the NOI proceedings has been posted to the Proposal Trustee’s case website at www.linkassociates.ca under Files in Progress/Mike Hogan Plumbing and Heating Inc.
3. The Company was incorporated on April 11, 2008 as 1744941 Ontario Limited. It changed its name to Mike Hogan Plumbing and Heating Inc. on July 25, 2017.
4. The Company has evolved into a full-service plumbing and HVAC contractor on larger multi-unit residential projects (hi-rise and lo-rise), in addition to residential and light-commercial customers. Annual revenues have increased from approximately \$3 million in fiscal 2021 to over \$11 million in fiscal 2025.
5. The Company is owned by Michael (Mike) and Carrie Hogan (each owns 50% of the preferred shares) and the Hogan Family Trust (owns 100% of the common shares). It operates from leased premises in Kingston, Ontario, in a building owned by a related company MC Hogan Holdings Inc. (“**MC Holdings**”).
6. The Company became unionized in 2019 by joining the United Association of Journeymen and Apprentices of the Plumbing and Pipe Fitting Industry of the United States and Canada, Local 401 (“**UA Local 401**” or the “**Union**”). It currently employs 24 unionized plumbers

(including Mike Hogan) and 18 unionized HVAC technicians, along with 3 non-union office and administrative staff.

7. In 2021 the Company started to fall behind with Canada Revenue Agency (“CRA”) on account of both payroll tax remittances (“**Source Deductions**”) and HST.
8. In mid-March, 2026, the Company received in the mail copies of requirement to pay (“**RTP**”) letters issued by CRA to several of the Company’s customers requiring them to pay 50% of any amounts due to the Company to the Receiver General.
9. On March 30, 2026, the Company received in the mail a copy of an Enhanced Requirement to Pay (“**ERTP**”) letter from CRA addressed to the Company’s financial institution dated March 19, 2026. An ERTTP would effectively freeze the Company’s bank account.
10. As set out in the First Report, as at the NOI Date, the Company owed CRA approximately \$5.1 million, inclusive of penalties and interest.
11. The Company had also been experiencing delays in receiving payment on several projects over the past year (or longer, in some cases) which led to delinquency with its suppliers and Union, and the threat of liens being placed on various projects.
12. In view of the foregoing, the Company filed an NOI on March 30, 2026.
13. By doing so, the Company was able to obtain a stay of proceedings against the garnishment actions of CRA, and allowed it a period of time to create a stabilized environment to continue operating as a going concern while working with its legal advisors and the Proposal Trustee to deal with the various issues facing the Company and to formulate a plan to deal with the claims of its creditors.

II. NOTICE TO READER

14. In preparing this Second Report and making the comments herein, the Proposal Trustee has been provided with, and has relied upon, certain unaudited, draft and/or internal financial information, has held discussions and meetings with ownership, Company counsel, employees, creditors and/or their legal counsel, the taxing authorities, customers, and has received information from other third-party sources (collectively, the **“Information”**).
15. Except as specifically noted in this Second Report, the Proposal Trustee has not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would wholly or partially comply with Generally Accepted Assurance Standards of the Chartered Professional Accountants of Canada. Certain of the information referred to in this Second Report consists of financial forecasts and/or projections. An examination or review of financial forecasts and projections and procedures, in accordance with standards set by the Chartered Professional Accountants of Canada, has not been performed. Future-oriented financial information referred to in this Second Report was prepared based on estimates and assumptions provided by management. Readers are cautioned that since financial forecasts and/or projections are based upon assumptions about future events and conditions that are not ascertainable, actual results will vary from the projections, and such variations could be material.
16. Unless otherwise stated, all monetary amounts contained in this Second Report are expressed in Canadian dollars.

III. PURPOSE OF THIS REPORT

17. The purpose of this Second Report is to:

- a) Provide information to the Court with respect to the administration of the Company's NOI/Proposal proceedings, including:
 - i) update regarding the Company's financial position;
 - ii) report on the payments to suppliers and Union as authorized by the Court;
 - iii) provide an updated Cash Flow Projection (defined below) in accordance with the Company's application for a further 45-day extension of time; and
- b) Provide the Court with the Proposal Trustee's support for, and observations in respect of the Company's request that the Court grant an Order, *inter alia*:
 - i) approving a second extension of the time for the Company to file a proposal under the BIA to July 30, 2026;
 - ii) Such further and other relief as this Honourable Court may deem just and appropriate.

IV. FIRST REPORT TO COURT

18. The Proposal Trustee filed its first report to Court dated April 23, 2026 (the "**First Report**"). A copy of the First Report (without appendices) is attached hereto as **Appendix "A"**.

19. The Proposal Trustee filed a supplemental report to its First Report to Court dated April 30, 2026 (the "**Supplemental Report**"). A copy of Supplemental Report (without appendices) is attached hereto as **Appendix "B"**.

20. The First Report and the Supplemental Report were filed in conjunction with, and in support of, an application made by the Company for a motion returnable on May 4, 2026 to seek the following:

- i) A 45-day extension of time to file a proposal under the BIA up to and including June 15, 2026;
- ii) Approval of a \$100,000 Administration Charge in favour of the Proposal Trustee and its legal counsel, and counsel to the Company;
- iii) Approval of the First Report and the Supplemental Report and the actions and activities of the Proposal Trustee set out therein;
- iv) Approving a Lien Regularization Order; and
- v) Authorizing the Debtor to make payments on account of certain liabilities owing as at the NOI Date (“**Pre-Filing Liabilities**”) to its suppliers and the Union that could otherwise form liens on projects, for amounts to be determined.

21. Certain of the relief being sought by the Company was opposed by CRA, specifically the ability of the Company to pay its Union and its suppliers amounts owed to them under the provisions of the *Construction Act*. This opposition was not successful.

22. Business Development Bank of Canada opposed the inclusion of the Debtor Company’s counsel in the Administration Charge. This opposition was not successful.

23. The foregoing requested relief was all granted by way of two separate Orders of the Honourable Justice Kershman as follows:

- i) The approval of the extension of the stay, the Administration Charge, the payment of Pre-Filing Liabilities pursuant to the provisions of the *Construction Act*, and the Proposal Trustee's First Report and Supplemental Report were encompassed in an Order dated May 4, 2026 (the "**First Stay Extension Order**"). A copy of the First Stay Extension Order is attached hereto as **Appendix "C"**.
- ii) The Lien Regularization Order dated May 4, 2026 (the "**LRO**") granted by the Court authorized the Company to make payments to its suppliers from incoming cash collections on projects for which those unpaid suppliers would otherwise have enforceable lien rights and trust claims to holdback monies. A copy of the LRO is attached hereto as **Appendix "D"**.

V. CASH FLOW PROJECTION

24. In accordance with the provisions of the BIA, on April 9, 2026, the Proposal Trustee filed with the Official Receiver the Company's cash flow statement dated April 9, 2026, which was reviewed for reasonableness and signed by the Proposal Trustee and the Company (the "**Cash Flow Projection**").

25. The Cash Flow Projection covered the 10-week period starting on March 31, 2026 and ending on June 5, 2026 (the "**Cash Flow Period**") and was appended to the First Report.

26. The Cash Flow Projection forecasted the ability for the Company to meet its obligations during the Cash Flow Period.

5.1 Actual Cash Flow since NOI Date

27. The Proposal Trustee has assisted the Company in maintaining a rolling cash flow forecast for ongoing updating on a weekly basis, as part of its monitoring duties.

28. The Proposal Trustee has implemented procedures for monitoring the Company's receipts and disbursements and has kept in close contact with management to ensure that operations are continuing in the normal course of business and in accordance with the Cash Flow Projection, and that the Company remains mindful of its trust obligations under the *Construction Act*.
29. The monitoring procedures and the mechanism used to allocate incoming payments to each supplier on individual jobs was set out in detail in the First Report.
30. The Company's actual cash flow for the Cash Flow Period (the "**Actual 10 Week Cash Flow**") is attached hereto as **Appendix "E"**.
31. As at the date of this Second Report, the Company is meeting all of its post-NOI obligations including payroll, Union contributions, Source Deductions, HST, vehicle loans, rent, professional fees, and all other necessary operating expenses.
32. The Actual 10 Week Cash Flow compares favourably to the original Cash Flow Projection, with all variances set out in the table attached at **Appendix "F"** (the "**Cash Flow Variance Report**").

5.1.1 Cash Flow Variance Report

33. The Cash Flow Variance Report shows exactly what the Company has spent its money on from Weeks 1 through 10, versus what was projected over that same period of time.
34. The most notable variance is actual ending cash for Week 10 is \$142,458 instead of \$928,074, a difference of \$792,500; however that is primarily because the projected \$1.265

million of cash receipts originally projected in Week 10 are now expected to be \$1.236 million collected in Week 11.

35. Similarly, there has been approximately \$400,000 less paid to suppliers pursuant to the First Extension Order and LRO (Actual \$1.212 million vs. Projected \$1.611 million) as a result of the projected Week 10 collections noted above which are now expected to be collected in Week 11.

36. This variance relates only to the timing difference of one week for collections and corresponding outgoing payments.

37. The only other notable variance (positive) is the Company's expenditure on materials and supplies is \$183,512 less than projected over the first 10 weeks.

5.2 Cash Flow Projection for Second Extended Period

38. An updated cash flow forecast for the period of June 6 to July 30, 2026 (the "**Second Cash Flow Projection**"), which covers Week 11 to Week 18, has been prepared in support of the Company's request for a further 45-day extension of time for the Company to file a Proposal. A copy of the Second Cash Flow Projection is attached hereto as **Appendix "G"**.

39. The Second Cash Flow Projection has been prepared solely for the purposes set out in this Second Report. It is not the statutory revised cash flow to be filed with the Office of the Superintendent of Bankruptcy as set out in S. 50(6) of the BIA, as that is only required upon the Company filing its Proposal under S. 62(1) of the BIA.

40. The Second Cash Flow Projection indicates that the Company will keep current its post-NOI obligations, and it also indicates new projects coming on-line. It is projected that a further \$780,000 will be paid on account of Pre-Filing Liabilities and LRO payments during the Second Cash Flow Projection Period.

VI. ACCOUNTS RECEIVABLE

41. The Company's inability to collect its accounts receivable in a timely manner was identified in the First Report. In particular, the Company had approximately \$3.1 million of over 91-day accounts, out of a total accounts receivable of \$5.25 million.

42. Since the filing of the NOI up to the date of this Second Report, the Company has collected approximately \$2.9 million of accounts receivable (while at the same time generating new current receivables). The Company has reduced its 91-day and over receivables from approximately \$3.1 million to just over \$1.8 million.

43. Additional good quality receivables are being created during the NOI period as jobs continue and new jobs are started, however, the Company is now generally required to pay COD to its suppliers. In some instances, the project owner or general contractor is now making direct payments to the suppliers going forward, until such time as the Company is able to re-establish credit terms.

44. As at the date of this Second Report, the Company has approximately \$4.1 million of accounts receivable. The Company believes approximately \$500,000 of that total is likely uncollectible, leaving an estimated \$3.6 million of collectible accounts.

45. As part of the March 31, 2026 year end, the Company's external accountant has been asked to clean up the accounts receivable to not only ensure accuracy of reporting, but to take advantage of any tax benefits from recognizing bad debts.
46. The Company has also instructed its legal counsel to commence litigation and/or lien actions against those customers which remain delinquent but are considered collectible.
47. The Company has not previously availed itself of enforcing its lien rights and/or suing non-paying customers, and that is about to change.

VII. PRE-FILING AND LRO PAYMENTS

48. The Company has paid a total of \$1,212,743.29 to suppliers and the Union on account of Pre-Filing Liabilities and payments pursuant to the LRO. A further \$74,130.65 was paid directly by a project owner to a supplier on account of a lien filed prior to the LRO. A summary of all payments made, and the remaining balances owing (the "**Supplier and Union Payments Summary**") is set out in the table attached hereto as **Appendix "H"**.
49. Pursuant to the LRO the Proposal Trustee has been able to determine with certainty which suppliers have lien rights, and which do not, and payments have been made accordingly as receivables have been collected.
50. To the extent that there are no lien rights on a project and/or any such lien rights are otherwise satisfied from the LRO, then any unpaid suppliers which did not have enforceable lien rights due to passage of time may still have recourse to holdback (and any other amounts due to the Company on projects) as trust claimants.

51. The Proposal Trustee has identified three projects with holdback payments expected to be collected within the Second Cash Flow Projection that will form the basis for payments to trust claimants.

VIII. ACTIVITIES OF THE PROPOSAL TRUSTEE

52. Since the issuance of the LRO and the First Extension Order, the Proposal Trustee has undertaken the following activities, *inter alia*:

- i) Overseen the payments to Union and suppliers as mandated in the First Extension Order, and the calculation and allocation of all subsequent payments;
- ii) Determined the relative lien priorities of suppliers and overseen the payments made by the Company to its suppliers pursuant to the LRO;
- iii) Written and oral communications with project owners, general contractors and suppliers on various projects; detailed discussions and explanations as to how payments are determined, validation of lien rights, calculation of holdback for trust claims once lien rights are exhausted;
- iv) prepared drafts of written and oral communications to assist the Company in its correspondence with suppliers, creditors and customers;
- v) on-site attendance and meetings with ownership, and interaction with and communication with creditors;
- vi) monitoring actual cash flows in comparison with the Cash Flow Projection and ongoing assistance to the Company in updating its Cash Flow Projection;
- vii) reviewing all incoming receivables and allocation to unpaid suppliers;

- viii) updated the Proposal Trustee's case website as necessary;
- ix) engaged in ongoing discussions with the Company and its legal counsel and key stakeholders regarding the proposed framework of a successful Proposal;
and
- x) prepared this Second Report.

IX. REQUEST FOR EXTENSION TO TIME TO FILE PROPOSAL

53. The Company is adhering to its Cash Flow Forecast and has made significant progress is collecting overdue receivables and applying collections towards its project suppliers as authorized by the First Extension Order and the LRO.

54. The Company is seeking a further 45-day extension of time within which to file a Proposal. The current extension expires on June 15, 2026. A second 45-day extension would expire on Thursday, July 30, 2026 (the "**Second Extended Period**").

55. The Company remains on track to significantly reduce the amounts owed to suppliers with lien rights and residual trust claims to statutory holdback, while continuing to operate and meet its obligations.

56. The number of unsecured creditors and amount owed to each for inclusion in the Proposal will be determined with much greater certainty during the Second Extended Period.

57. A further extension will provide additional time needed for the Company's external accountant to complete the March 31, 2026 year end financial statements, which realistically will be required to have meaningful discussions with prospective lenders.

58. The Company and its shareholders are also exploring other forms of raising capital (i.e. equity take-out on building owned by MC Holdings, personal resources) but will need additional time to advance same.

59. In view of the foregoing, the Proposal Trustee supports the Company's request for an extension and has also considered that:

- i) The Company is acting in good faith and with due diligence;
- ii) The additional time will allow the Company to address its Pre-Filing Liabilities to the maximum extent possible so that the quantum of unsecured creditors to be dealt with in the Proposal can be determined with greater certainty, along with consideration of the number and composition of the creditor classes that may be needed in the Proposal;
- iii) The additional time will allow for the Company's year-end financial statements to be completed, which will in turn provide visibility on the availability of alternative financing options; and
- iv) The requested extension shall not adversely affect or materially prejudice any party.

X. CONCLUSION AND RECOMMENDATIONS

60. Based on the foregoing, the Proposal Trustee respectfully recommends that the Court make an order granting the relief detailed in paragraph 17 of this Second Report.

DATED AT the City of Woodbridge, in the Province of Ontario, this 8th day of June, 2026.

LINK & ASSOCIATES INC.

Trustee in re Notice of Intention to Make
a Proposal of Mike Hogan Plumbing and
Heating Inc.

Per: _____

Robert G. Link, CIRP, LIT

APPENDIX A

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

**IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL OF
MIKE HOGAN PLUMBING AND HEATING INC.
OF THE CITY OF KINGSTON, IN THE PROVINCE OF ONTARIO**

**FIRST REPORT OF LINK & ASSOCIATES INC.
IN ITS CAPACITY AS PROPOSAL TRUSTEE**

April 23, 2026

INDEX OF APPENDICES

- A. Certificate of Filing of a Notice of Intention to Make a Proposal dated March 30, 2026

- B. Proposal Trustee's Letter to the Creditors of Mike Hogan Plumbing and Heating Inc. dated March 31, 2026 (with enclosures)

- C. Statement of Projected Cash Flow dated April 9, 2026

- D. Post-NOI Receivables and Supplier Allocation Report

- E. Preliminary Major Project Status Report

I. INTRODUCTION

1. On March 30, 2026 (the “**NOI Date**”), Mike Hogan Plumbing and Heating Inc. (“**Hogan Plumbing**” or the “**Company**”) filed a Notice of Intention to Make a Proposal (“**NOI**”) under Division I, Part III, of the Bankruptcy and Insolvency Act (the “**BIA**”). Link & Associates Inc., Licensed Insolvency Trustee, provided its consent to act as Proposal Trustee (the “**Proposal Trustee**”).
2. A copy of the certificate of filing of the NOI is attached hereto and marked as **Appendix “A”**.
3. Notice of the NOI (the “**Notice to Creditors**”), as prescribed by the BIA, was sent on April 2, 2026 to all of the Company’s known creditors as at the NOI Date. A copy of the Notice to Creditors is attached hereto and marked **Appendix “B”**.
4. Information regarding the NOI proceedings has been posted to the Proposal Trustee’s case website at www.linkassociates.ca under Files in Progress/Mike Hogan Plumbing and Heating Inc.
5. This report (the “**First Report**”) is made by the Proposal Trustee in support of a motion by the Company for the following:
 - i) An extension of time to file a Proposal to June 15, 2026;
 - ii) An Administrative Charge for professional fees;
 - iii) Authorization to implement a pre-Proposal claims process to determine the valuation of lien rights and to establish a framework for payment of same in a Lien Regularization Order; and

- iv) Authorization for the Debtor to make payments to its suppliers and Union on account of certain pre-filing liabilities for which the Company has collected or is collecting the corresponding receivable post-filing; and
- v) Such further and other relief as this Honourable Court may deem just and appropriate.

II. NOTICE TO READER

6. In preparing this First Report and making the comments herein, the Proposal Trustee has been provided with, and has relied upon, certain unaudited, draft and/or internal financial information, has held discussions and meetings with ownership, Company counsel, employees, creditors and/or their legal counsel, the taxing authorities, customers, and has received information from other third-party sources (collectively, the “**Information**”).
7. Except as specifically noted in this First Report, the Proposal Trustee has not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would wholly or partially comply with Generally Accepted Assurance Standards of the Chartered Professional Accountants of Canada. Certain of the information referred to in this First Report consists of financial forecasts and/or projections. An examination or review of financial forecasts and projections and procedures, in accordance with standards set by the Chartered Professional Accountants of Canada, has not been performed. Future-oriented financial information referred to in this First Report was prepared based on estimates and assumptions provided by management. Readers are cautioned that since financial forecasts and/or projections are

based upon assumptions about future events and conditions that are not ascertainable, actual results will vary from the projections, and such variations could be material.

8. Unless otherwise stated, all monetary amounts contained in this First Report are expressed in Canadian dollars.

III. COMPANY BACKGROUND

9. The Company was incorporated on April 11, 2008 as 1744941 Ontario Limited. It filed articles of amendment to change its name to Mike Hogan Plumbing and Heating Inc. on July 25, 2017.
10. The Company is owned by Michael (Mike) and Carrie Hogan (50% each preferred shares) and the Hogan Family Trust (100% common shares). It operates from leased premises in an approximate 6,000 square foot building located in Kingston, Ontario, which was purchased in 2017 and owned by a related company MC Hogan Holdings Inc. (“**MC Holdings**”).
11. The Company occupies and pays rent for approximately 2,800 s.f. while an unrelated cabinet company rents the remaining 3,200 s.f.
12. Mike Hogan is a licensed plumber and gasfitter, obtaining his licenses in 1991. He started working for his father’s company Plumbing by Hogan in 1987, and when his father retired in 2008, Mike Hogan incorporated his own company.
13. According to the Minute Book and annual resolutions contained therein, the Company’s sole director is Mike Hogan.

14. The Company has evolved from a small company doing mostly residential and light commercial jobs, into a full-service plumbing and HVAC (since 2013) contractor on larger multi-unit residential projects (hi-rise and lo-rise), in addition to continuing to service its residential and light-commercial customer base.
15. The Company became unionized in 2019 by joining the United Association of Journeymen and Apprentices of the Plumbing and Pipe Fitting Industry of the United States and Canada, Local 401 (“**UA Local 401**” or the “**Union**”). It is currently four (4) months in arrears for Union contributions.
16. It currently employs 24 unionized plumbers (including Mike Hogan) and 18 unionized HVAC technicians, along with 3 non-union office and administrative staff.
17. The Company began to experience financial difficulties around the time of the COVID-19 pandemic during fiscal year 2021, which combined with other factors, led to the Company becoming significantly in arrears with Canada Revenue Agency (“**CRA**”) on account of both payroll tax remittances (“**Source Deductions**”) and HST, which will be set out later in this First Report.
18. The Company has also been experiencing delays in receiving payment on several projects over the past year (or longer, in some cases) which has led to delinquency with its suppliers and Union, and which are in a position to place liens on various projects.

IV. PURPOSE OF THIS REPORT

19. The purpose of this First Report is to:

- a) Provide information to the Court with respect to the administration of the Company's NOI proceedings, including:
- i) background information regarding the Company's operations and the circumstances leading to the filing of the NOI; and
 - ii) reporting on the Cash Flow Projection (defined below) and related financial matters; and
- b) Provide the Court with the Proposal Trustee's support for, and observations in respect of the Company's request that the Court grant an Order, *inter alia*:
- i) approving a first ranking charge on the properties, assets and undertakings (collectively the "**Property**") of the Company in an amount not to exceed \$100,000 in favour of the Proposal Trustee, the Proposal Trustee's independent legal counsel Kelly Santini LLP ("**Independent Counsel**") and the Company's legal counsel Ricketts Harris LLP (collectively, the "**Administrative Professionals**") to secure payment of their reasonable fees and disbursements;
 - ii) approving an extension of the time for the Company to file a Proposal to June 15, 2026 (the "**Extended Period**");
 - iii) approving a Lien Regularization Order ("**LRO**");
 - iii) authorizing the Debtor to make payments on account of certain liabilities owing as at the NOI Date ("**Pre-Filing Liabilities**") to its suppliers and the Union that could otherwise form liens on projects, as set out herein, and for amounts to be determined; and

- iv) Such further and other relief as this Honourable Court may deem just and appropriate.

V. REASONS FOR FILING THE NOI

- 20. The primary reason for filing the NOI was for the Company to obtain a stay of proceedings as against the garnishment actions of CRA, as detailed below.
- 21. The Company originally contacted the office of Link & Associates Inc. (“**Link**”) on March 11, 2026 given the challenges facing the Company, including its ongoing discussions with CRA Collections about its sizeable debt for HST and Source Deductions and getting behind on supplier payments while carrying significant overdue accounts receivable balances.
- 22. Link and the Company entered into a consulting engagement for a review of its financial position and discussion of options.
- 23. During the information-gathering phase of the consulting engagement, on or around March 16, 2026, the Company received in the mail copies of requirement to pay (“**RTP**”) letters issued by CRA to several of the Company’s customers requiring them to pay 50% of any amounts due to the Company to the Receiver General.
- 24. Link was authorized by the Company to speak with CRA, and spoke with CRA Collections on March 16, 2026, to gather additional information and to gain an understanding of the history of the file from CRA’s perspective.

25. Link spoke further with CRA Collections on March 24, 2026 and informed CRA that it was working with the Company to see what course of action may be necessary and/or appropriate to deal with the Company's challenges including the RTP letters.
26. There was no determination at that point whether an NOI would be filed, but it seemed that it may be necessary given the quantum of various liabilities owing, including CRA, Union and suppliers, and potentially competing priorities.
27. On March 30, 2026, the Company received in the mail a copy of an Enhanced Requirement to Pay ("ERTP") letter from CRA addressed to the Company's financial institution dated March 19, 2026. An ERTTP would effectively freeze the Company's bank account.
28. It is unknown on what date the financial institution actually received the ERTTP letter, but it does not appear that any funds were paid out to CRA pursuant to same.
29. The Company immediately contacted Link upon receiving a copy of the ERTTP letter. It was determined that the Company had no choice but to immediately file an NOI.
30. The NOI filing was prepared and filed on March 30, 2026 and CRA was notified immediately. The effect of filing the NOI was for CRA to withdraw all of the RTPs and the ERTTP shortly thereafter.
31. With the stay of proceedings in place, the Company has been afforded a brief period of time for it to create a stabilized environment to continue operating as a going concern while working with the Proposal Trustee to restructure its affairs and formulate a plan to deal with the pressing issues facing the Company.

VI. FINANCIAL HISTORY

32. A financial summary for the years of 2018 through 2025 is presented below.

6.1 Income Statement

Income Statement Historical Summary - Unaudited								
CAD 000's								
	Annual	Annual	Annual	Annual	Annual	Annual	Annual	Annual
	March 31	March 31	March 31	March 31	March 31	March 31	March 31	March 31
	2025	2024	2023	2022	2021	2020	2019	2018
Revenue								
Sales	11,768	6,600	3,785	4,181	3,147	4,420	4,091	3,278
Union Stabilization Fund	0	0	0	85	246	0	0	0
	11,768	6,600	3,785	4,266	3,393	4,420	4,091	3,278
Cost of Sales								
Materials	5,779	3,359	1,634	1,902	1,708	2,002	2,017	1,681
Direct Labour and benefits	3,580	2,601	1,968	2,173	1,494	1,632	1,217	986
Sub-contracts	295	200	60	55	42	316	216	239
Vehicle	166	138	122	131	97	112	97	83
	9,820	6,298	3,784	4,261	3,341	4,062	3,547	2,989
Gross Margin	1,948	302	1	5	52	358	544	289
Expenses								
Interest and Bank Charges	518	366	212	52	46	48	41	25
Wages and Benefits	285	243	121	100	61	22	48	48
Bad Debts	219	67	50	1	0	19	(14)	29
Depreciation & Amortization	120	96	80	75	64	71	79	81
Rent	72	72	72	72	73	82	59	46
WS&IB	55	53	18	42	25	36	43	34
Equipment Rental	38	10	35	13	34	38	29	17
Repairs and Maintenance	33	14	6	20	14	7	5	13
CEBA Loan	0	20	0	0	0	0	0	0
Office and General	28	35	19	19	19	25	37	15
Professional Fees	24	19	16	20	19	8	12	16
Insurance	22	20	16	13	11	12	9	5
Utilities, Telephone	27	25	24	18	15	17	17	16
Training	2	3	9	2	1	2	1	14
All Other	11	13	14	10	28	15	25	17
	1,454	1,056	692	457	410	402	391	376
Extraordinary Items								
Apprenticeship Grants			12		18	11	33	
Government Assistance	21	8						
Gain/(Loss) on Equipment Disposal			33	0	4	6		
Wage Subsidy (CEWS)				143	595			
Forgivable Portion CEBA				0	20			
	21	8	45	143	637	17	33	0
Income Taxes (Recovery)	6		(1)	(32)	34	(4)	25	
Net Income (Loss)	509	(746)	(645)	(277)	245	(23)	161	(87)

33. The Company's revenues have grown significantly, particularly over the past three years, however profitability has varied.
34. Cumulative losses of almost \$1.7 million were incurred in 2022, 2023 and 2024, and further losses of \$738,000 would have been incurred if not for the CEWS program (emergency wage subsidy during COVID) in 2021 and 2022.
35. It is in these years that the Company fell behind in its CRA remittances, and the inability to rectify same has led to CRA collection activity and the heavy cost of penalties (up to 20% penalty for repeat failures to file and remit payroll taxes) and interest.
36. The year ending March 31, 2025 showed improved financial results with respect to gross margin and profitability, and preliminary internal accounting records show revenue for the year ending March 31, 2026 increased to \$12.9 million from \$11.7 million in 2025.
37. However, it is premature to set out the Company's full financial results for the year until its external accountant has commenced its year end work and entered all of the necessary entries and adjustments. The Company has arranged for its external accountant (KPMG) to begin working on the March 31, 2026 year-end as soon as possible so that the Proposal Trustee can be provided with the most current and accurate information for further reporting to the creditors and the Court.

6.2 Balance Sheet

38. The Company's historical balance sheet summary reflects the growth in both accounts receivable and government remittances due, and the retained earnings deficit starting in fiscal 2023 in conjunction with the losses incurred from 2022 – 2024.

Balance Sheet Historical Summary - Unaudited								
CAD 000's								
	Mar 31	Mar 31	Mar 31	Mar 31	Mar 31	Mar 31	Mar 31	Mar 31
	2025	2024	2023	2022	2021	2020	2019	2018
ASSETS								
Cash	21	354	134	39	54	48	114	105
Accounts Receivable	3,279	1,924	1,497	841	827	1,236	946	904
Unbilled Receivables	1,080	105	610	875	445	0	0	0
Income Taxes Recoverable	0	0	0	32	0	14	71	63
Due From Shareholders	31	32	0	0	0	0	38	0
Due From Affiliated Company	209	134	54	39	45	71	54	27
Equipment	298	281	229	236	125	210	220	272
TOTAL ASSETS	4,918	2,830	2,524	2,062	1,496	1,579	1,443	1,371
LIABILITIES								
Accounts Payable and Accrued Liabilities	2,152	1,286	963	842	630	1,001	755	750
Government Remittances Due	2,949	2,227	1,437	464	129	0	0	0
CEBA Loan	55	55	35	40	40	0	0	0
Income Taxes Payable	6	0	0	0	15	0	0	0
Due To Related Parties	4	4	4	4	0	0	0	0
Due To Shareholders	0	0	169	172	2	3	0	20
Current Portion - Long Term Debt	46	38	56	49	33	51	56	51
Long Term Debt	269	289	184	170	47	131	144	186
TOTAL LIABILITIES	5,481	3,899	2,848	1,741	896	1,186	955	1,007
SHAREHOLDERS' EQUITY/(DEFICIENCY)								
100 Class A Commons	0.010	0.010	0.010	0.010	0.010	0.010	0.010	0.010
266,500 Class B Preferred	0.044	0.044	0.044	0.044	0.044	0.047	0.050	0.050
266,500 Class C Preferred	0.044	0.044	0.044	0.044	0.044	0.047	0.050	0.050
RETAINED EARNINGS (DEFICIT)	(563)	(1,069)	(324)	321	600	393	488	364

39. As noted above, the financial statements for the March 31, 2026 year end are not yet available, but the internal accounting records utilized to prepare the NOI filing indicates the following approximate balances for key asset and liability categories:

- i) Accounts Receivable ~ \$5.25 million
- ii) Accounts Payable and Accrued Liabilities ~ \$2.9 million (excluding vehicle loans)
- iii) Government Remittances ~ \$5.1 million (including penalties and interest)

40. It would appear that the Company has sufficient tangible assets in the form of its accounts receivable to deal with its most pressing obligations to its suppliers and Union, and to make a meaningful Proposal to its creditors, provided it can effect prompt collection of the majority of its receivables which are significantly overdue.

VII. ASSETS

41. The Company's assets are primarily accounts receivable ("A/R"). The Company's A/R balance as at the NOI Date was approximately \$5.25 million, comprised primarily of billings on both large multi-unit residential jobs, smaller construction projects, and service work.
42. Of the total A/R, approximately \$3.1 million was 91 days and over (approximately 60% of the total).
43. The Company estimates approximately \$500,000 of the over 91-day receivables are likely uncollectible, leaving approximately \$4.75 million of what it believes are collectible accounts receivable.
44. Of the \$3.1 million of accounts receivable 91-days and over, approximately \$912,000 is for holdback, and \$548,000 of that holdback amount is owing from a job completed in October 2024. This holdback was just collected on April 21, 2026.
45. A further \$375,000 of the over 91 days A/R is holdback which has been billed over time on current jobs in progress and will not be collectible until after those jobs are completed.
46. There will also be additional holdback of approximately \$350,000 to bill shortly on two projects which are essentially completed, and for which invoices from suppliers are on the payables list, but the corresponding holdback receivable has not been booked yet.
47. Additional receivables are being created during the NOI period as jobs continue, however, the Company is now generally required to pay COD to its suppliers. In some instances, the project owner or general contractor is now making direct payments to the

suppliers going forward, until such time as Hogan Plumbing is able to re-establish credit terms.

7.1 Equipment and Tools, Vehicles

48. The book value of the Company's fixed assets is generally less than \$300,000 and includes several vehicles, many of which are financed, and a large assortment of hand and power tools customary in the plumbing and HVAC trade (drills, threaders, cutters, grinders, etc.).

VIII. LIABILITIES

49. As set out in the Notice to Creditors, the Company lists liabilities of approximately \$8.3 million. Of these liabilities, approximately \$5.1 million (61%) represents the amounts owed to CRA for Source Deductions and HST, including penalties and interest.

8.1 Canada Revenue Agency

50. The Company is significantly in arrears with Canada Revenue Agency (CRA) for both HST and Source Deductions dating back to 2021/2022. As at the NOI Date, the Company owed approximately \$3.39 million of unpaid Source Deductions, which amount appears to include principal debt of \$2.42 million, plus penalties and interest of approximately \$963,000 for the tax years of 2022 – 2025.

51. The Company has kept its 2026 payroll remittances current and is required to file and remit its Source Deductions and keep them current during the NOI process, which it has done.

52. The Company owes approximately \$1.75 million of HST from September 2021 to September 2024, and April to October 2025, which amount appears to include penalties and interest of approximately \$250,000.
53. Between November 6, 2024 and March 10, 2026 had been periodically making “extra” payments of between \$35,000 and \$35,600 on account of the arrears owing on the payroll tax account, although there was no formal repayment plan in place with CRA for same. The total extra payments made were \$462,200. These extra payments are applied to the oldest tax year first, including penalties and interest, and are not solely used to pay down principal.
54. The Company informed Link that it had filed an application with CRA on February 2, 2026 for relief from penalties and interest but that it has not been adjudicated as of yet. It appears the application may not have been prepared with a sufficient level of detail or supporting documentation and was/is unlikely to be successful as a result.
55. Prior to determining that an NOI filing was needed, Link recommended to the Company that it consider preparing an amended and improved application for relief from penalties and interest. Now that the NOI has been filed, the Company will seek a form of relief through the Proposal process.
56. The Company is required to file and remit its HST during the NOI process, which it has done. We note that a \$113,000 payment for HST owing for the month of February, 2026 was input for payment on March 27, 2026 and processed through the account on March 30, 2026. This payment had been input prior to the decision to file the NOI.

57. Within a Proposal proceeding, while HST is an unsecured claim, Source Deductions remain a deemed trust with specific requirements for repayment within six (6) months of Court approval of a Proposal pursuant to S. 60(1.1) of the BIA.
58. As noted above, the Company owes approximately \$2.42 million (principal amount) of unpaid Source Deductions, plus approximately \$963,000 of penalties and interest. It appears likely that as part of any Proposal to be made, the Company will need to obtain approval from CRA to extend the required repayment period for Source Deductions beyond six months and will be seeking relief from the penalties and interest.
59. The Proposal Trustee recommended to the Company and its shareholders to explore options to assist with the necessary CRA repayment over and above what may be available from operating cash flow, including refinancing and/or monetization of personal assets as may be realistically possible.

8.2 Union

60. The Company is unionized and its employees are members of UA Local 401. Some of its members have occasionally worked on jobs in the Ottawa area, creating an obligation to UA Local 71.
61. The Company is in arrears of Union contributions for four months (December 1, 2025 to March 30, 2026) totaling approximately \$302,000 to UA Local 401 and approximately \$9,000 to UA Local 71 as at the NOI Date. The majority of the contributions are for pension and the welfare fund.
62. The Union has issued a notice of its intention to lien certain jobs and has asserted priority over all other creditors.

63. Payment of Union contributions will be essential to ongoing operations and to a successful restructuring.

8.3 Material and Equipment Suppliers

64. The Company has a small number of material and equipment suppliers, with the three largest collectively owed approximately \$2.3 million.

65. Certain of these suppliers have indicated their intention to file liens pursuant to the Construction Act to protect their lien rights as may be necessary, and to the extent such rights are available to them within the prescribed statutory timelines.

66. Additional suppliers may also have lien rights, but the three major ones comprise the overwhelming majority that is owed.

67. Given the amounts owed, and the potential for liens to be filed against multiple jobs by the Union and suppliers, this may significantly affect the ability of the Company to collect its accounts receivable and complete jobs in progress.

68. Making arrangements for the payment of suppliers and preservation of their lien rights will be essential to ongoing operations and to a successful restructuring.

8.4 Trust Claimants

69. The proposed LRO will determine with certainty which suppliers have lien rights to assert. It is possible that certain suppliers may be out of time to assert lien rights on various projects. To the extent that there are no lien claims on a project and/or any such claims are otherwise satisfied from the proposed framework set out herein, then any unpaid suppliers may still have recourse to holdback (and any other amounts due to the Company on projects) as trust claimants, after payment of lien claimants.

8.5 Unsecured Creditors

70. To the extent the Company can satisfy the claims of those with current or future lien rights (i.e. Union, suppliers) and address any residual trust claims to statutory holdback that may exist for other suppliers in the proposed manner set out herein, and later obtain a compromise with CRA with respect to the timing and amount of repayment of Source Deductions, this will significantly reduce the number of unsecured creditors to be addressed in the Proposal to be filed.
71. The Company has a \$25,000 overdraft attached to its current account, as well as a corporate credit card with a \$50,000 limit. The credit card is at its limit. There does not appear to be a security interest registered for these credit facilities.
72. Ultimately, the number of unsecured creditors and quantum owed to each cannot be determined with certainty until after all of the potential lien and trust claims are conclusively quantified.

8.6 Secured Creditors

73. A search of the Ontario Personal Property Security Act (the “PPSA”) registry indicates that the Company’s only creditors with a registered security interest are:
- i) Bank of Nova Scotia (“BNS”) – 5 vehicles – owed approximately \$159,000
 - ii) Bank of Montreal (“BMO”) – 1 vehicle – owed approximately \$26,500
 - iii) Toyota Credit Canada Inc. (“TCC”) – 1 vehicle - owed approximately \$67,500
 - iv) Business Development Bank of Canada (“BDC”) for a general security agreement supporting a corporate guarantee (see below).

- v) CRA – specific registrations against seven (7) vehicles pursuant to a Federal Court tax certificate filed on or around March 17, 2026.
74. The Proposal Trustee has not obtained an opinion confirming the validity and enforceability of the security interests.

8.6.1 BDC and MC Holdings

75. The PPSA shows a registration by BDC of a General Security Agreement in 2017 which relates to the Company’s guarantee of related company loans. Hogan Plumbing does not borrow directly from BDC.
76. The Company also shows an amount of approximately \$209,000 due from Related/Affiliated Company on its last completed annual financial statements (March 31, 2025).
77. As described earlier in this First Report, the Company operates from leased premises in Kingston, Ontario in a building (the “**Property**”) owned by a related company MC Holdings. It pays rent of \$6,800/month, as set out in in the Cash Flow Projection.
78. MC Holdings acquired the Property in 2017 and obtained a \$600,000 loan from BDC (“**Loan #1**”) to assist with the purchase. Loan #1 is guaranteed by Mike and Carrie Hogan, and Hogan Plumbing supported by a GSA registered at PPSA. The balance of Loan #1 is approximately \$377,500. It is paid by MC Holdings.
79. In November 2017, MC Holdings obtained a further \$100,000 loan from BDC to assist with leasehold improvements for the tenancy of Hogan Plumbing (“**Loan #2**”). Loan #2 is also guaranteed by Mike and Carrie Hogan, and Hogan Plumbing, supported by a

GSA registered at PPSA. Loan #2 is paid by MC Holdings. However, in addition to its rent, Hogan Plumbing has been repaying MC Holdings \$1,200/month on account of this loan for its tenant improvements. The current balance on this loan is \$55,120.

80. In May, 2020, a further \$200,000 loan was obtained from BDC (“**Loan #3**”). As with the other two BDC loans, MC Holdings is the borrower on Loan #3, and the guarantors are Mike and Carrie Hogan and Hogan Plumbing, secured via the GSA. The current balance on this loan is \$33,333.

81. In reviewing the agreement for Loan #3, we observe that its stated purpose was “W/C – Liquidity for Growth”. It seems more likely that a working capital loan for growth would be made to a growing operating company such as Hogan Plumbing, not a real estate holding company. The monthly loan payment is in fact paid by Hogan Plumbing

82. From the Proposal Trustee’s review of bank statements, the loan proceeds were advanced to MC Holdings by BDC on May 8, 2020 and transferred by MC Holdings to Hogan Plumbing on May 13, 2020. However it does not appear that there was a loan established on the books as between Hogan Plumbing and MC Holdings, for this \$200,000.

83. Instead, over the years, Hogan Plumbing has made payments directly to BDC which have been recorded in a “Due from MC Holdings” account which incorrectly gives the reader of the financial statements the impression that Hogan Plumbing has been advancing funds to MC Holdings, when in fact it is paying the BDC loan that it has guaranteed.

84. Ideally, either Loan #3 would have been made directly to Hogan Plumbing and guaranteed by MC Holdings, or alternatively a \$200,000 “Due to MC Holdings” account set up on the Hogan Plumbing balance sheet so that the payments being made would reflect the reduction of a liability, not the creation of an asset category which had no actual realizable value.
85. The Proposal Trustee has not viewed the bank statements from 2017 from when Loan #2 was made (as the passage of time may have led to the destruction of paper copies, and electronic statements do not go back that far) , so it is uncertain whether the proceeds of that \$100,000 loan may have also first been advanced to MC Holdings by BDC, and in turn transferred by MC Holdings to Hogan Plumbing, but that is to be determined.
86. In any event, since March 31 is the fiscal year end, the Proposal Trustee has recommended to the Company that it adds this to the list of year end tasks for the external accountant to review and determine how best to correct its presentation on the financial statements, and also to make sure the interest has been properly expensed on these BDC loans.

8.7 Litigation Matters

87. On April 2, 2026, just after the NOI Date, the Company was served with a lawsuit dated March 16, 2026 filed by Kanata Woods Inc. (“KWI”) for \$5,052,370 against it and seven (7) other defendants. The lawsuit relates to alleged deficiencies of heat pumps installed at the Kanata Woods project.
88. The damages claimed in the litigation described above was not included in the NOI filing as it was not known at that time. It has now been classified as contingent. We

note that the litigation does not appear to specify a defined quantum for damages against Hogan Plumbing, which has referred the matter to its insurer.

89. The plaintiff currently owes the Company \$413,636. The impact of the KWI lawsuit on the collectability of the receivable owed to the Company has yet to be determined but given that there is very little owing to suppliers on Kanata Woods (approximately \$25,000), collection of this A/R is considered very important to the Company's available cash flow.

IX. CASH FLOW PROJECTION

90. In accordance with the provisions of the BIA, on April 9, 2026, the Proposal Trustee filed with the Official Receiver the Company's cash flow statement dated April 9, 2026, which was reviewed for reasonableness and signed by the Proposal Trustee and the Company (the "**Cash Flow Projection**").

91. The Cash Flow Projection covers the 10-week period starting on March 31, 2026 and ending on June 5, 2026 (the "**Cash Flow Period**").

92. A copy of the Cash Flow Projection, and ancillary reports, is attached hereto as **Appendix "C"**.

93. The Proposal Trustee assisted the Company in the development and preparation of the Cash Flow Projection, as it did not previously prepare or maintain a cash flow forecast.

94. The Cash Flow Projection relies upon several key assumptions, many of which relate to the collection of overdue accounts receivable on several projects, and the continuation of operations without disruption.

95. The Cash Flow Projection forecasts the ability for the Company to meet its obligations during the Cash Flow Period and to allocate incoming funds to satisfy various amounts owing to suppliers on a project-by-project basis while continuing to operate.

9.1 Actual Cash Flow since NOI Date

96. While there has only been a short period of time between the Cash Flow Projection being filed on April 9, 2026, and the preparation of this First Report, it is important to inform the creditors and the Court that the Company has made meaningful progress in collecting aged accounts receivable.

97. As noted earlier in this First Report, the Company has an excessive amount of overdue accounts receivable dating back to 2024/2025 and beyond.

98. Since the filing of the NOI, the Company has collected approximately \$1 million from several accounts dating back to 2024/2025, including \$548,546 holdback from the 2274 Princess St. project.

99. As at the date of this First Report, the Company has available cash of approximately \$997,000 and is meeting its post-NOI obligations. It expects to collect at least another \$1 million within the next 10 – 14 days.

100. The table below shows the actual receipts and disbursements from Tuesday, March 31 to Tuesday, April 21, 2026 (i.e. the first and fourth columns do not represent entire weeks).

	ACTUAL	ACTUAL	ACTUAL	ACTUAL
	Mar 31 - April 3	April 4 - 10	April 11 - 17	April 18 - 21
Opening Cash	\$ 289,126.21	\$ 330,957.20	\$ 269,471.03	\$ 613,462.62
Receipts				
Appledene Project	-	-	-	-
Innes Project	-	-	-	-
Stirling Manor Project	115,782.91	61,120.11	-	-
Currell Project	-	-	-	-
Patry Group Projects	-	-	394,470.19	-
Construction and Small Projects	-	-	53,074.82	-
Service	14,985.48	37,845.12	14,580.35	6,501.11
Patry Group Service	-	-	-	-
Appledene Holdbacks	-	-	-	-
Innes Holdbacks	-	-	-	-
Stirling Manor Holdbacks	-	-	-	-
Currell Holdbacks	-	-	-	-
Patry Group Holdbacks	-	-	-	548,546.97
Other/Miscellaneous	-	-	-	-
Total Receipts	\$ 130,768.39	\$ 98,965.23	\$ 462,125.36	\$ 555,048.08
Disbursements				
Proposed Pre-Filing Pmt - Unions estimate	-	-	-	-
Proposed Pre-Filing Pmt - Liens/Critical estimate	-	-	-	-
Payroll (net)	59,559.20	55,910.92	52,489.84	55,583.98
CRA - Deductions At Source	-	70,059.37	-	59,096.73
CRA - HST Remittances	-	-	-	-
Union (UA71 Ottawa) Contributions	-	-	-	-
Union (UA401 Kingston) Contributions	-	-	5,595.94	-
Materials and Supplies (COD)	3,390.54	16,703.60	32,123.71	54,920.72
Vehicle/Building Maintenance	-	-	-	365.60
WSIB	-	-	-	-
Employer Health Tax	-	-	-	-
Travel/Fuel	-	-	-	-
Phone/Internet	-	-	-	-
Rent	-	-	6,800.00	-
BDC loan (via guarantee/GSA)	-	-	-	-
Utilities (Water/Sewer & Hydro)	-	963.58	-	-
Utilities Enbridge Gas	-	-	-	-
Commercial Insurance	(19.98)	-	3,359.82	-
Vehicle Insurance	-	-	-	-
Bank Charges	157.38	-	-	-
Vehicle Loan Payments - Secured	682.28	2,721.76	1,918.00	685.98
Office, General and Other Expenses	167.98	306.17	3,755.46	108.54
Proposal Trustee - Retainer	10,000.00	-	-	-
Proposal Trustee Fees	-	13,786.00	12,091.00	-
Legal Fees - Proposal Trustee	-	-	-	-
Legal Fees - Company - Retainer	15,000.00	-	-	-
Legal Fees - Company	-	-	-	-
Total Disbursements	\$ 88,937.40	\$ 160,451.40	\$ 118,133.77	\$ 170,761.55
Opening Cash	289,126	330,957	269,471	613,463
Change	41,831	(61,486)	343,992	384,287
Ending Cash	\$ 330,957	\$ 269,471	\$ 613,463	\$ 997,749

101. The Company is continuing its efforts to collect additional overdue accounts, with the intent of bringing the majority of its A/R within 60 days (except for holdback).

9.2 Monitoring and Reporting

102. One of the roles of the Proposal Trustee is to monitor and report pursuant to S. 50.4(7) of the BIA.

103. To date, the Company has provided the Proposal Trustee with its full co-operation and unrestricted access to its books and records.

104. The Proposal Trustee has implemented procedures for monitoring the Company's receipts and disbursements and has kept in close contact with management to ensure that operations are continuing in the normal course of business and in accordance with the Cash Flow Projection, and that it is mindful of its trust obligations under the Construction Act.

105. The Proposal Trustee has instituted a monitoring and reporting system by which the Company updates its receipts and disbursements each day into the cash flow reporting template.

106. As a further part of the monitoring process, the Company uploads its post-filing accounts receivable collections into a detailed spreadsheet and sets out the corresponding amount owed to each supplier for the billing period of the collected receivable. The results are set out in **Appendix "D"**.

107. The spreadsheet that is contained in Appendix D is being updated as receivables are collected. It sets out the amount of proposed payments to suppliers on account of post-filing A/R collections, to the extent there are unpaid payables attached to those receipts.

9.2.1 Proposed Payments

108. The Company proposes to pay the amounts identified in Appendix D to each of the suppliers as funds are collected, on an ongoing basis post-NOI. For example, based on collections in April 2026 to date, \$227,251.72 would be paid to those suppliers.

109. Notably, much of the A/R collections since filing the NOI have been for overdue accounts, many of which do not have a corresponding direct unpaid payable given their age.

110. However, the Company has identified a duplicate incoming payment received March 19, 2026, on a project known as Hyde/125 Appledene in the amount of \$230,740.93. It appears that amount was a duplicate payment for the month of January, which has now instead been applied to the invoice issued for the month of March.

111. Had that errant duplicate payment not been made, the Company would have invoiced Hyde/125 Appledene for the month of March and received payment post-filing in the normal course of prompt payment from Hyde, in April.

112. As such, the Proposal Trustee believes it is appropriate to classify that receipt as post-filing, as to do otherwise would unfairly penalize the suppliers.

113. As a result, based upon post-filing collections as at the date of this First Report, the Company proposes to pay the suppliers set out in Appendix D the total of \$355,348.60.

114. In addition, the Company proposes to pay the contribution arrears owing to its Union forthwith.

9.3 Accounts Receivable Collected Pre-NOI and Unpaid Suppliers

115. The Proposal Trustee has commenced a detailed review of the Company's books and records, and in particular, the accounts receivable that were collected in the months prior to filing of the NOI, and the use of those funds.

116. It appears that the Company collected receivables in recent months where the proceeds of those collections were not necessarily used to pay the suppliers or union contributions that relate specifically to those projects or time periods.
117. In effect, it seems that the Company's financial resources were being expended underwriting the costs of various work for which it was not being paid in a timely manner.
118. The Proposal Trustee has reviewed, on a preliminary basis, each major project to identify the unpaid suppliers on each project by monthly billing and comparing that to both the current receivable balance, plus future billings, extras and holdback, to determine the net position on each project (subject to determination of which suppliers have lien rights).
119. On a preliminary basis, it does appear that each project has sufficient expected billings and holdback to address the majority of lien and/or trust claims, as set out in **Appendix "E"**. We note that the payable amounts listed therein are for suppliers, and do not factor in unpaid Union contributions on a per-project basis.
120. We note that the projects set out in Appendix E are not an exhaustive list of every job but represents the larger jobs for which suppliers are owed the most. The Company also has a large number of service jobs and smaller construction jobs which are an important source of cash flow.
121. The worksheet in Appendix E will be updated continuously as well throughout the NOI process.

X. PROPOSED LRO

122. The Company is active on multiple projects which are subject to requirements of the Construction Act.

123. The Company believes that seeking immediate relief to establish an LRO and to permit payments to be made to those with clear priority entitlements as soon as possible, rather than waiting for the Proposal to be filed, is necessary and appropriate so that projects continue without disruption and creditors are not unduly prejudiced.

124. This will instill order and confidence and maintain employment, while delay may lead to action that could in all likelihood disrupt projects and payment flows to the detriment of all stakeholders.

125. If registered, such liens could jeopardize the Company's ability to continue to work on and complete these projects and its ability to maximize recovery of accounts receivable, thereby negatively impacting the general body of creditors.

126. The current relief is not being sought on the basis of speculative future events without basis, but rather on tangible assets and cash flows. This proposed course of action is intended to balance the interests of the various stakeholders.

XI. ACTIVITIES OF THE PROPOSAL TRUSTEE

127. Since the NOI Filing Date, the Proposal Trustee has undertaken the following activities, inter alia:

- i) issued notices to creditors;
- ii) updated the Proposal Trustee's case website as necessary;

- iii) prepared drafts of written and oral communications to assist the Company in its correspondence with suppliers and employees;
- iv) on-site attendance and meetings with ownership, and interaction with and communication with creditors;
- v) assisted in reviewing financial systems and reporting;
- vi) provided assistance to the Company in preparing its Cash Flow Projection;
- vii) established system to monitor actual cash flows in comparison with the Cash Flow Projection;
- viii) established system to monitor incoming project receivables to unpaid suppliers which may constitute lien or trust claims;
- ix) prepared this First Report; and
- x) engaged in ongoing discussions with the Company and its counsel regarding the NOI filing and the Company's efforts to make a successful Proposal.

XII. PROPOSED ADMINISTRATIVE CHARGE

128. In order to protect the fees and expenses of the Administrative Professionals, the Company is seeking a charge (the "**Administrative Professionals Charge**") on the Property to secure payment of the reasonable fees and expenses of the Administrative Professionals in the aggregate amount of \$100,000.

129. The Company is requesting that the Administrative Professionals Charge rank in priority to the claims of all secured and unsecured creditors over the Property.

130. The Proposal Trustee recommends the Administrative Professional Charge be approved for the following reasons:

- i) each of the professionals whose fees are to be secured by the Administrative Professionals Charge has played and will continue to play a critical role in the Company's restructuring process; and
- ii) The Company intends to satisfy the fees and disbursements of the Administrative Professionals from cash flow during the NOI proceedings. The Administrative Professionals Charge is sought to protect the Administrative Professionals if the restructuring is not successful.

131. The Cash Flow Projection sets out the estimated fees and disbursements of the Administrative Professionals to be paid during the Projection Period.

XIII. REQUEST FOR EXTENSION TO TIME TO FILE PROPOSAL

132. The definitive terms of the Proposal will take additional time to develop in view of the more immediate relief being sought at this time.

133. The Company is adhering to its Cash Flow Forecast, and it has made significant progress in collecting overdue receivables. Its cash flow is monitored daily by the Proposal Trustee.

134. The Company seeks an initial 45-day extension of time within which to file a Proposal. The current 30-day period expires on April 29, 2026. A 45-day extension would expire on June 13, 2026, which is a Saturday. As a result, the Extended Period will run until Monday, June 15, 2026.

135. To allow the Company sufficient time to advance the restructuring process and potentially address a significant amount of the claims, it is seeking an extension of the time for filing of a proposal to June 15, 2026.

136. In view of the foregoing, the Proposal Trustee supports the Company's request for an extension and has also considered that:

- i) The Company is acting in good faith and with due diligence;
- ii) The additional time will allow the Company to more fully engage with its stakeholders, and to provide for a more detailed assessment of its ongoing projects while addressing its outstanding liabilities to the Union and suppliers which may have lien rights; and
- iii) The requested extension shall not adversely affect or materially prejudice any party.

XIV. CONCLUSION AND RECOMMENDATIONS

137. Based on the foregoing, the Proposal Trustee respectfully recommends that the Court make an order granting the relief detailed in paragraph 5 of this First Report.

DATED AT the City of Woodbridge, in the Province of Ontario, this 23rd day of April, 2026.

LINK & ASSOCIATES INC.

Trustee in re Notice of Intention to Make
a Proposal of Mike Hogan Plumbing and
Heating Inc.

Per: 
Robert G. Link, CIRP, LIT

**IN THE MATTER OF THE NOTICE OF INTENTION
TO MAKE A PROPOSAL OF MIKE HOGAN PLUMBING AND HEATING INC.
OF THE CITY OF KINGSTON, IN THE PROVINCE OF ONTARIO**

Estate File No.: 33-3353399
Court File No.: BK-26-03353399-0033

ONTARIO
SUPERIOR COURT OF JUSTICE

Proceeding commenced at Kingston

**FIRST REPORT OF LINK & ASSOCIATES INC.
IN ITS CAPACITY AS PROPOSAL TRUSTEE**

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in its capacity as Proposal Trustee

6EE: C9MB

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

**IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL OF
MIKE HOGAN PLUMBING AND HEATING INC.
OF THE CITY OF KINGSTON, IN THE PROVINCE OF ONTARIO**

**SUPPLEMENTAL REPORT TO THE
FIRST REPORT OF LINK & ASSOCIATES INC.
IN ITS CAPACITY AS PROPOSAL TRUSTEE**

April 30, 2026

I. INTRODUCTION

1. On March 30, 2026 (the “**NOI Date**”), Mike Hogan Plumbing and Heating Inc. (“**Hogan Plumbing**” or the “**Company**”) filed a Notice of Intention to Make a Proposal (“**NOI**”) under Division I, Part III, of the Bankruptcy and Insolvency Act (the “**BIA**”). Link & Associates Inc., Licensed Insolvency Trustee, provided its consent to act as Proposal Trustee (the “**Proposal Trustee**”).
2. The Proposal Trustee filed its first report (the “**First Report**”) on April 23, 2026 in support of a motion by the Company for various relief.

II. PURPOSE OF THIS REPORT

3. The purpose of this supplemental report to the First Report (the “**Supplemental Report**”) is to:
 - a) provide an update on the financial status of projects the Company is working on (which was originally Appendix E in the First Report), such report which has now been expanded from just major projects to include all revenue streams;
 - b) provide an update to the Post-NOI Receivables and Supplier Allocation Report (originally Appendix D in the First Report) setting out the amounts proposed to be paid on account of Pre-Filing Liabilities (as defined in the First Report); and
 - c) to correct a reference to a PPSA registration in the First Report.

III. FINANCIAL UPDATE

4. As at the date of the First Report, the Company had available cash of approximately \$997,000. The Company has continued to meet its post-NOI obligations. The Company's cash position is relatively unchanged at the date of this Supplemental Report.
5. The Company has continued its efforts to collect overdue receivables and expects to collect up to another \$1 million by, or shortly after, the motion date of May 4, 2026.
6. As set out herein, the Company is proposing to pay to its Union the amount of \$305,840.84 on account of unpaid contributions (primarily for pension and welfare fund) and initial payments to suppliers of \$351,134.55, for total payments of \$656,975.39, which the Proposal Trustee supports.

3.1 Project Status Report

7. As set out in its First Report, the Proposal Trustee reviewed, on a preliminary basis, each major project to identify the unpaid suppliers on each project by monthly billing and comparing that to both the current receivable balance, plus future billings, extras and holdback, to determine the net position on each project (subject to determination of which suppliers have lien rights).
8. On a preliminary basis, it appeared that each project had sufficient expected billings and holdback to address the majority of potential construction lien and/or trust claims, as was originally set out in Appendix "E" to the First Report.

9. The Proposal Trustee has now completed its review of not only the major projects but has expanded its report to include all revenue streams including major projects, small construction jobs and service work.
10. As noted in the First Report, it appears that the Company collected receivables in recent months for which the proceeds of those collections were not necessarily used to pay the suppliers or union contributions that relate specifically to those projects or time periods.
11. The updated report (now referred to as the “**Project Status Report**”) is attached hereto as **Appendix “A”**. Key findings are as follows:
 - i) The Company has multiple ongoing projects with significant accounts receivable which can provide the necessary cash to meet its obligations and fund a successful Proposal, and it is the Company’s continuing efforts to collect overdue accounts receivable in the near term that will be instrumental to a successful restructuring.
 - ii) The Company’s records show five (5) jobs (the “**Completed Jobs**”) for which all amounts have been collected from the customers, but not all suppliers have been paid. The total supplier shortfall for the Completed Jobs is \$225,990.85.
 - iii) In the category of active jobs (the “**Active/Near Completion Jobs**”) one larger project has a shortfall, that being Stirling Manor (“**Stirling**”), in the approximate amount of \$140,000. The shortfall on Stirling was identified after a full review of the project financials, including a correction to the final amount to be billed to completion, and the inclusion of approximately \$40,000 of supplier payables that were inadvertently not included in the total set out in the First Report.

- iv) The modest shortfall on the 125 Appledene project will be resolved once April invoicing has been completed. There is just over \$1 million left on this project.
- v) The Accounts Receivable and Holdback balances are as at the close of business on April 29, 2026, to the extent April billing has been completed, and do not include any receivables which are considered uncollectible.
- vi) The supplier payable balances are as at the NOI Date, as the Company is now on a COD basis with its suppliers it is not creating further supplier payables.
- vii) The payable amounts listed are for material and equipment suppliers only, and do not factor in unpaid Union contributions on a per-project basis. The Company proposes to pay the outstanding union contributions in full, which the Proposal Trustee supports.
- viii) We further note that post-NOI A/R Collections for service jobs (a total of \$79,647.30 to date) have not been allocated to unpaid suppliers as of yet, but that allocation will form part of the analysis on a go-forward basis to the extent the unpaid suppliers can be matched to each job.
- ix) The Project Status Report is not a projection but rather a point-in-time report.

3.2 Post-NOI Receivables and Supplier Allocation Report

12. Appendix D to the First Report contained an analysis of the post-NOI receivable collections and the corresponding unpaid suppliers on each of those collected receivables. It was noted that a number of A/R collections were from 2024/2025 and

therefore did not have unpaid suppliers attached to them, including a large holdback of approximately \$548,000.

13. Based upon post-filing collections as at the date of the First Report, the Company proposed to pay the suppliers set out in Appendix D to that First Report a total of \$355,348.60.
14. Since the First Report, one additional supplier has been identified for the Stirling project. Further, we note the amount collected on Stirling post-NOI of \$176,903.02 exceeded the unpaid suppliers owed for the month by \$4,449.09, and therefore we have revised downward the proposed payment by that amount, to \$351,134.55, with the reduction to be applied pro-rata to the suppliers on Stirling for that month.
15. The updated Post-NOI Receivables and Supplier Allocation Report (now referred to as the “**Allocation Report**”) is attached hereto as **Appendix “B”**.
16. Appendix B will be updated on an ongoing basis as receivables are collected. Once all receivables are collected on a project, any amounts collected for a given month not allocated to an unpaid payable for that month will form a pool of funds for that project to satisfy any unpaid payables, to be allocated first to those who would otherwise have valid lien claims, and thereafter trust claims (to the extent funds are available).
17. In addition to the amounts set out in Appendix B, the Company proposes to pay the contribution arrears owing to its Union forthwith (total of \$305,840.84), as follows:
 - i) Local 401 - \$297,176.31 (December 1, 2025 to March 30, 2026)
 - ii) Local 71 - \$8,664.53 (February and March, 2026)

18. We note that on April 17, 2026 the Company paid its post-NOI contributions to Local 401 for the one day of March 31, 2026, in the amount of \$5,595.94.

IV. OTHER MATTERS

19. The First Report incorrectly referred to Bank of Montreal (“**BMO**”) as a registrant under the Personal Property Security Act (the “**PPSA**”) for a vehicle. BMO does not in fact have a PPSA registration.

DATED AT the City of Woodbridge, in the Province of Ontario, this 30th day of April, 2026.

LINK & ASSOCIATES INC.

Trustee in re Notice of Intention to Make
a Proposal of Mike Hogan Plumbing and
Heating Inc.

Per: _____

Robert G. Link, CIRP, LIT

6EE: C9 > MC



Estate/Court File No. BK-26-03353399-0033

**ONTARIO
SUPERIOR COURT OF JUSTICE
IN BANKRUPTCY AND INSOLVENCY**

THE HONOURABLE)

MONDAY, THE 4th

JUSTICE KERSHMAN)

DAY OF MAY, 2026

**IN THE MATTER OF *THE BANKRUPTCY AND INSOLVENCY ACT*
R.S.C., 1985, c. B-3, AS AMENDED**

**AND IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL
OF MIKE HOGAN PLUMBING AND HEATING INC.,
A CORPORATION INCORPORATED UNDER THE LAWS OF THE
PROVINCE OF ONTARIO**

ORDER

THIS MOTION, made by Mike Hogan Plumbing and Heating Inc. (the "**Applicant**") for an order pursuant to the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the "**BIA**"), was heard this day by judicial videoconference via Zoom.

WHEREAS the Applicant filed a Notice of Intention to Make a Proposal to its creditors on March 30, 2026 (the "**NOI**") and has filed an application with the Court for various relief including an extension of time to make a proposal within thirty (30) days of filing the NOI in accordance with s. 50.4(9) of the **BIA**;

ON READING the Notice of Motion, the Affidavit of Mike Hogan, affirmed April 23, 2026, and the Exhibits thereto (the "**Hogan Affidavit**"), filed, the First Report of Link & Associates Inc, in its capacity as Proposal Trustee (the "**Proposal Trustee**"), dated April 23, 2026 (the "**First Report**"), filed, the Supplemental Report to the First Report of the Proposal Trustee dated April 30, 2026 (the "**Supplemental Report**"), filed and on reading the Applicant's cash-flow statement, appended to the First Report, and on hearing the submissions of counsel to the Applicant, counsel for the Proposal Trustee, and such other counsel that were present, no one

appearing for any other party, although duly served as appears from the Affidavit of Service of Hannah Salako, dated April 23, 2026, filed;

EXTENSION OF TIME TO MAKE A PROPOSAL

1. **THIS COURT ORDERS** that the time within which to make a proposal pursuant to section 62(1) of the BIA and the corresponding stay of proceedings provided for in section 69 of the BIA, be and are hereby extended in accordance with section 50.4(9) of the BIA to and including June 15, 2026.

ADMINISTRATION CHARGE

2. **THIS COURT ORDERS** that the Proposal Trustee, the Proposal Trustee's counsel, and the Applicant's counsel, shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges, by the Applicant as part of the costs of these proceedings, both before and after the making of this Order. The Applicant is hereby authorized to pay the accounts of the Proposal Trustee, the Proposal Trustee's counsel and the Applicant's counsel as accounts are rendered from time to time, provided that the accounts of the Proposal Trustee and the Proposal Trustee's counsel as paid are passed from time to time, and for this purpose the accounts are hereby referred to a judge of the Ontario Superior Court of Justice at Ottawa, Ontario.

3. **THIS COURT ORDERS** that the Proposal Trustee, the Proposal Trustee's counsel and the Applicant's counsel shall be entitled to the benefit of and are hereby granted a charge (the "**Administration Charge**") on the current and future assets, undertakings and properties of the Applicant of every nature and kind whatsoever (including all real and personal property), and wherever situate including all proceeds thereof (collectively, the "**Property**"), which charge shall not exceed an aggregate amount of \$100,000.00, as security for their professional fees and disbursements incurred at their standard rates and charges, both before and after the making of this Order.

VALIDITY AND PRIORITY OF THE ADMINISTRATION CHARGE

4. **THIS COURT ORDERS** that the filing, registration or perfection of the Administration Charge shall not be required, and that the Administration Charge shall be valid and enforceable for all purposes, including as against any right, title or interest filed, registered, recorded or perfected subsequent to the Administration Charge coming into existence, notwithstanding any such failure to file, register, record or perfect.

5. **THIS COURT ORDERS** that the Administration Charge shall constitute a charge on the Property and such Administration Charge shall rank in priority to all other security interests, trusts, liens, charges and encumbrances, claims of secured creditors, statutory or otherwise (collectively, "**Encumbrances**"), in favour of any individual, firm, corporation, governmental body or agency, or any other entities notwithstanding the order of perfection or attachment.

6. **THIS COURT ORDERS** that except as otherwise expressly provided for herein, or as may be approved by this Court, the Applicant shall not grant any Encumbrances over any Property that ranks in priority to, or *pari passu* with, the Administration Charge, unless the Applicant also obtains the prior written consent of the Proposal Trustee and the chargees entitled to the benefit of such Administration Charge (collectively, the "**Chargees**"), or further Order of this Court.

7. **THIS COURT ORDERS** that the Administration Charge shall not be rendered invalid or unenforceable and the rights and remedies of the Chargees thereunder shall not otherwise be limited or impaired in any way by: (a) the pendency of these proceedings and the declarations of insolvency made herein; (b) any application(s) for bankruptcy order(s) issued pursuant to the BIA, or any bankruptcy order made pursuant to such applications; (c) the filing of any assignments for the general benefit of creditors made pursuant to the BIA; (d) the provisions of any federal or provincial statutes; or (e) any negative covenants, prohibitions or other similar provisions with respect to borrowings, incurring debt or the creation of Encumbrances, contained in any existing loan documents, lease, sublease, offer to lease or other agreement (collectively, an "**Agreement**") which binds the Applicant, and notwithstanding any provision to the contrary in any Agreement:

- a. the creation of the Administration Charge shall not create or be deemed to constitute a breach by the Applicant of any Agreement to which it is a party;
- b. none of the Chargees shall have any liability to any Person whatsoever as a result of any breach of any Agreement caused by the creation of the Administration Charge; and
- c. the payments made by the Applicant pursuant to this Order do not and will not constitute preferences, fraudulent conveyances, transfers at undervalue, oppressive conduct, or other challengeable or voidable transactions under any applicable law.

PAYMENT OF PRE-FILING LIABILITIES

8. **THIS COURT ORDERS** that the Applicant is authorized to make payments to its suppliers and to the Union, as that term is defined in the First Report, of pre-filing liabilities for which the Applicant has collected or is collecting the corresponding receivable post-filing, in accordance with the Applicant's holdback obligations under the *Construction Act*.
9. **THIS COURT ORDERS** that, without limiting the generality of paragraph 8 of this Order, the Company shall make the payments described in Schedule "A" of this Order within ten (10) days.

APPROVAL OF FIRST REPORT AND SUPPLEMENTAL REPORT

10. **THIS COURT ORDERS** that the First Report and the Supplemental Report and the activities of the Proposal Trustee, as applicable, referred to therein, be and are hereby approved.

SERVICE AND NOTICE

11. **THIS COURT ORDERS** that the E-Service Protocol of the Commercial List (the "**Protocol**") is approved and adopted by reference herein and, in this proceeding, the service of

documents made in accordance with the Protocol (which can be found on the Commercial List website)¹ shall be valid and effective service. Subject to Rule 17.05, this Order shall constitute an order for substituted service pursuant to Rule 16.04 of the *Rules of Civil Procedure*, R.R.O. 1990, Reg. 194, as amended (the “**Rules**”). Subject to Rule 3.01(d) of the Rules and paragraph 13 of the Protocol, service of documents in accordance with the Protocol will be effective on transmission.

12. **THIS COURT ORDERS** that if the service or distribution of documents in accordance with the Protocol is not practicable, the Applicant and the Proposal Trustee are at liberty to serve or distribute this Order, any other materials and orders in these proceedings, any notices or other correspondence, by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery or facsimile transmission to the Applicant’s creditors or other interested parties at their respective addresses as last shown on the records of the Applicant and that any such service or distribution by courier, personal delivery or facsimile transmission shall be deemed to be received on the next business day following the date of forwarding thereof, or if sent by ordinary mail, on the third business day after mailing.

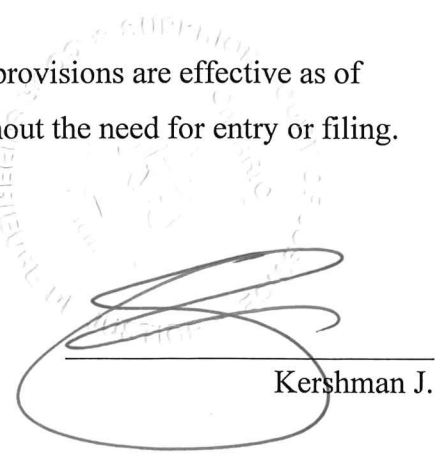
13. **THIS COURT ORDERS** that the Applicant and the Proposal Trustee and each of their counsel are at liberty to serve or distribute this Order, any other materials and orders as may be reasonably required in these proceedings, including any notices, or other correspondence, by forwarding true copies thereof by electronic message to the Applicant’s creditors or other interested parties and their advisors. For greater certainty, any such distribution or service shall be deemed to be in satisfaction of a legal or judicial obligation, and notice requirements within the meaning of clause 3(c) of the *Electronic Commerce Protection Regulations* (SOR/2013-221).

GENERAL

14. **THIS COURT ORDERS** that this Order shall have full force and effect in all provinces and territories in Canada.

¹See <https://www.ontariocourts.ca/scj/practice/practice-directions/toronto/eservicecommercial/>

15. **THIS COURT ORDERS** that the Applicant or the Proposal Trustee may from time to time apply to this Court to amend, vary or supplement this Order or for advice and directions in the discharge of its powers and duties under this Order or in the interpretation or application of this Order upon seven (7) days' notice.
16. **THIS COURT ORDERS** that nothing in this Order shall prevent the Proposal Trustee from acting as an interim receiver, receiver, receiver and manager, or trustee in bankruptcy of the Applicant or the Property.
17. **THIS COURT REQUESTS** the aid and recognition of any court, tribunal or any judicial, regulatory, or administrative body in any province or territory of Canada and the Federal Court of Canada and any judicial, regulatory, or administrative tribunal or other court constituted pursuant to the Parliament of Canada or the legislature of any province and any court or any judicial, regulatory or administrative body of the United States and the states of other subdivisions of the United States and of any other nation or state to act in aid of and to be complementary to this Court in carrying out the terms of this Order.
18. **THIS COURT ORDERS** that any interested party may apply to this Court to vary or amend this Order on not less than seven (7) days' notice to the Applicant, the Proposal Trustee and any other party or parties likely to be affected by the Order sought or upon such other notice as this Court may order.
19. **THIS COURT ORDERS** that this Order and all of its provisions are effective as of 12:01 a.m. (Eastern Time) on the date of this Order without the need for entry or filing.

A handwritten signature in black ink is written over a circular, faint stamp. The signature is cursive and appears to read 'Kershman J.'. The stamp is partially obscured by the signature and contains some illegible text.

Kershman J.

Schedule "A" – Payments to Suppliers

SUPPLIER	AMOUNT
United Association of Journeymen and Apprentices of the Plumbing and Fitting Industry of the United States and Canada, Local 401	\$297,176.31
United Association of Journeymen and Apprentices of the Plumbing and Fitting Industry of the United States and Canada, Local 71	\$8,664.53
Noble Corporation	\$76,054.38
Bardon Supplies Ltd.	\$231,383.42
Sunbelt Rentals	\$1,340.40
Emmons Welding	229.27
Klimatrol Environmental Systems Ltd.	\$24,207.51
National Concrete Cutting	\$1,212.51
HTS Engineering Ltd.	\$16,357.88
Hamilton Smith Limited	\$349.17



IN THE MATTER OF THE BANKRUPTCY AND INSOLVENCY ACT R.S.C., 1985, c. B-3, AS AMENDED

AND IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL OF MIKE HOGAN PLUMBING AND HEATING INC., A CORPORATION INCORPORATED UNDER THE LAWS OF THE PROVINCE OF ONTARIO

ONTARIO

**SUPERIOR COURT OF JUSTICE
IN BANKRUPTCY AND INSOLVENCY**

Proceeding commenced at Ottawa

ORDER

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6EE: C9 > M^oD



Estate/Court File No. BK-26-03353399-0033

ONTARIO
SUPERIOR COURT OF JUSTICE
IN BANKRUPTCY AND INSOLVENCY

THE HONOURABLE)
)
JUSTICE KERSHMAN) MONDAY, THE 4th
)
) DAY OF MAY, 2026

IN THE MATTER OF *THE BANKRUPTCY AND INSOLVENCY ACT*
R.S.C., 1985, c. B-3, AS AMENDED

AND IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL
OF MIKE HOGAN PLUMBING AND HEATING INC.,
A CORPORATION INCORPORATED UNDER THE LAWS OF THE
PROVINCE OF ONTARIO

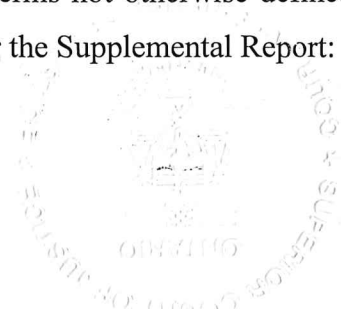
LIEN REGULARIZATION ORDER

THIS MOTION, made by Mike Hogan Plumbing and Heating Inc. (the “**Company**”) for an order pursuant to the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the “**BIA**”), was heard this day by judicial videoconference via Zoom.

ON READING the Notice of Motion, the Affidavit of Mike Hogan, sworn April 23, 2026, and the Exhibits thereto (the “**Hogan Affidavit**”), filed, the First Report of Link & Associates Inc., in its capacity as Proposal Trustee (the “**Proposal Trustee**”), dated April 23, 2026 (the “**First Report**”), filed, the Supplemental Report to the First Report of the Proposal Trustee dated April 30, 2026 (the “**Supplemental Report**”), filed and on hearing the submissions of counsel to the Company, counsel for the Proposal Trustee, and such other counsel that were present, no one appearing for any other party, although duly served as appears from the Affidavit of Service of Hannah Salako sworn April 23, 2026, filed;

DEFINITIONS

1. In this Order, in addition to the terms defined in the preamble, the following terms shall have the meanings ascribed to them below, and capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the First Report or the Supplemental Report:



- **“Administration Charge”** means the first-ranking charge granted in favour of the Administrative Professionals, being the Proposal Trustee, the Proposal Trustee's counsel, and the Applicant's counsel, for their reasonable fees and disbursements.
- **“BIA Stay”** means the stay of proceedings that arose upon the filing of the NOI pursuant to sections 69 and 69.1 of the BIA, as extended from time to time by Order of this Court;
- **“Construction Act”** means the *Construction Act*, R.S.O. 1990, c. C.30, as amended;
- **“Continuing Project”** means each active construction or service project of the Company listed in Schedule “A” to this Order, being projects that the Company intends to continue and complete during the proposal proceedings;
- **“Lien Charge”** has the meaning ascribed to it in paragraph 7 of this Order;
- **“Lien Claim”** means any claim by a Lien Claimant for amounts owing in connection with a Continuing Project, whether or not a lien has been preserved or perfected under the Construction Act;
- **“Lien Claimant”** means any Person who supplied services and/or materials to or for the Company in connection with a Continuing Project and who has or may have a lien claim under the Construction Act;
- **“Lien Notice”** means a written notice of a Lien Claim delivered in accordance with paragraph 5 of this Order, substantially in the form attached as Schedule “B” to this Order;
- **“NOI”** means the Notice of Intention to Make a Proposal filed by the Company on the NOI Date;
- **“NOI Date”** means March 30, 2026;
- **“Person”** means any individual, firm, corporation, governmental body or agency, or any other entity; and
- **“Statutory Holdback”** means any holdback required to be retained under the Construction Act in connection with a Continuing Project.



STAY OF LIEN RIGHTS

2. **THIS COURT ORDERS** that, subject to the terms of this Order, any Lien Claimant is hereby stayed and enjoined from preserving, maintaining, perfecting, or registering any lien or certificate of action, or commencing or continuing any lien action or enforcement proceeding, under the Construction Act in respect of a Continuing Project, except as expressly permitted by this Order or by further order of this Court.

3. **THIS COURT ORDERS** that, for greater certainty, nothing in this Order prevents the Company from asserting or pursuing its own lien rights on any Continuing Project, and the Company shall be entitled to preserve, register, and perfect lien claims in the ordinary course.

4. **THIS COURT ORDERS** that nothing in this Order shall affect the rights of any Lien Claimant with respect to any project not listed in Schedule "A" to this Order. Any Person may bring a motion to add or remove a project from Schedule "A" on notice to the Company and the Proposal Trustee.

LIEN NOTICE PROCESS

5. **THIS COURT ORDERS** that, in lieu of preserving or registering a lien under the Construction Act, any Lien Claimant who wishes to assert a Lien Claim in respect of a Continuing Project shall deliver a Lien Notice, substantially in the form attached as Schedule "B" to this Order, by email to each of the following:

- (a) the Company, at: mike@plumbingbyhogan.com;
- (b) the Proposal Trustee, at: rlink@linkassociates.ca; and
- (c) counsel to the Company, at: pmasic@rickettsharris.com.

6. **THIS COURT ORDERS** that a Lien Notice shall set out:

- the name and contact information of the Lien Claimant;
- the Continuing Project in respect of which the Lien Claim arises;
- the amount of the Lien Claim;

- a brief description of the services or materials supplied giving rise to the Lien Claim; and
- whether the Lien Claim arises from pre-NOI Date or post-NOI Date supply (or both), and the approximate amounts attributable to each period.

LIEN CHARGE

7. **THIS COURT ORDERS** that, upon delivery of a valid Lien Notice in accordance with this Order, the Lien Claimant shall be entitled to a charge (the “**Lien Charge**”) over the Company’s interest in the accounts receivable and Statutory Holdback referable to the applicable Continuing Project, in an amount equivalent to, and only to the extent of, the lien rights the Lien Claimant would have had under the Construction Act had a lien been preserved on the date the Lien Notice was delivered.

8. **THIS COURT ORDERS** that the Lien Charge shall be subordinate to the Administrative Charge and shall rank in priority consistent with the priority that a properly preserved and perfected lien under the Construction Act would have had as of the NOI Date, subject to the rights of any party to challenge the existence, validity, timeliness, or quantum of any Lien Claim on motion to this Court on notice to the Lien Claimant, the Company, and the Proposal Trustee.

9. **THIS COURT ORDERS** that the Lien Charge shall not attach to any amounts constituting Statutory Holdback that have already been released by an owner or payer on a Continuing Project prior to delivery of the applicable Lien Notice. No set-off shall be applied against Statutory Holdback amounts without the prior consent of the Proposal Trustee or further order of this Court.

RIGHTS PRESERVED

10. **THIS COURT ORDERS** that nothing in this Order shall prejudice the right of any Lien Claimant, the Company, or any other interested party to bring a motion before this Court to:

- dispute the validity, timeliness, or quantum of any Lien Claim;
- challenge the eligibility of any project for inclusion in Schedule “A”;
- seek relief from the stay imposed by paragraph 2 of this Order; or

- seek any other relief this Court deems just.

11. **THIS COURT ORDERS** that a Lien Claimant that delivers a Lien Notice is not required to take any further steps under the Construction Act to preserve or perfect its Lien Claim with respect to a Continuing Project, and the delivery of a Lien Notice shall be deemed to be effective preservation of the Lien Claim for the purposes of this Order.

12. **THIS COURT ORDERS** that this Order does not affect the rights of any Lien Claimant with respect to any lien that was validly preserved under the Construction Act prior to the NOI Date. Such pre-NOI liens shall continue to be governed by the Construction Act and the BIA Stay, and nothing herein constitutes any admission as to their validity or priority.

ROLE OF PROPOSAL TRUSTEE

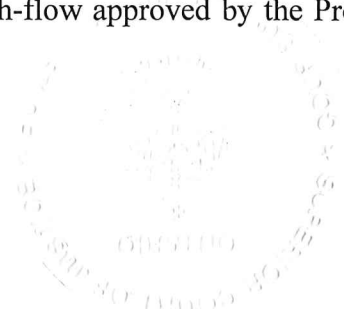
13. **THIS COURT ORDERS** that the Proposal Trustee shall maintain a register of all Lien Notices received (the “**Lien Register**”) and shall post the Lien Register on the Proposal Trustee’s case website. The Proposal Trustee shall provide a copy of the Lien Register to any party upon request.

14. **THIS COURT ORDERS** that within ten (10) Business Days of receipt of a Lien Notice, the Proposal Trustee shall review the Lien Notice and, if it is of the view that the Lien Notice is deficient, non-compliant, or that the amount claimed is disputed, shall provide written notice of same to the Lien Claimant, the Company, and their respective counsel.

15. **THIS COURT ORDERS** that the Proposal Trustee shall report on the status of Lien Claims received under this Order in each of its reports to this Court filed during these proposal proceedings.

PAYMENTS TO LIEN CLAIMANTS

16. **THIS COURT ORDERS** that, subject to the prior approval of the Proposal Trustee, the Company is authorized to make payments to Lien Claimants on account of valid Lien Claims from the surplus cash flow generated from the collection of receivables on the applicable Continuing Project, to the extent available and in accordance with the cash-flow approved by the Proposal



Trustee from time to time. All such payments shall be reported to the Court in the Proposal Trustee's next report.


17. **THIS COURT ORDERS** that payment by the Company to a Lien Claimant on account of a Lien Claim under this Order shall, to the extent of such payment, discharge the Lien Charge in respect of such Lien Claim, and the Lien Claimant shall promptly deliver to the Proposal Trustee written confirmation of such discharge.

GENERAL

18. **THIS COURT ORDERS** that this Order shall be served promptly upon all known Lien Claimants, all known owners and payers on the Continuing Projects, and any other Persons directed by the Proposal Trustee or this Court. Proof of service shall be filed with the Court.

19. **THIS COURT ORDERS** that this Order and all of its provisions are effective as of 12:01 a.m. (Eastern Time) on the date of this Order without the need for entry or filing.

20. **THIS COURT ORDERS** that this Court shall retain jurisdiction to interpret, enforce, and amend this Order and to grant such further and other relief as may be just.


Kershman J.



SCHEDULE "A" **CONTINUING PROJECTS**

[Insert list of active projects, with brief project description, project address, and owner/general contractor name]

Projects include, without limitation:

- Trenton Apartments, 125 Appledene Drive, Trenton, Ontario (Hyde)
- Wildwood Apartments, 3040 Innes Rd., Ottawa, Ontario K1W 1A7 (Landrich)
- Stirling Residential Development, Brockville, Ontario (DBM)
- 263 Currell (Theberge)
- Princess St. Developments, 800 Princess Street
- 2312-2314 Princess St., Kingston, Ontario
- Kanata Woods
- Skyfal (300 Bayfield) Apr
- Frontenac Mall, 1300 Bath Road, Kingston, Ontario
- 150 Marketplace (1897365 Ontario Inc.)



SCHEDULE "B"
FORM OF LIEN NOTICE

**IN THE MATTER OF THE BANKRUPTCY AND INSOLVENCY ACT,
R.S.C. 1985, c. B-3, AS AMENDED**

**AND IN THE MATTER OF THE NOTICE OF INTENTION
TO MAKE A PROPOSAL OF MIKE HOGAN PLUMBING AND HEATING
INC., A CORPORATION INCORPORATED UNDER THE LAWS OF
THE PROVINCE OF ONTARIO**

LIEN NOTICE

TO: Mike Hogan Plumbing and Heating Inc. and Link & Associates Inc., as Proposal Trustee

The undersigned hereby delivers this Lien Notice pursuant to the Lien Regularization Order dated May 4, 2026 (the "LRO") made in the above-captioned proposal proceedings. Capitalized terms used but not defined herein have the meanings ascribed to them in the LRO.

1. Lien Claimant:

Full legal name: _____

Address: _____

Email: _____

Contact (name/tel): _____

2. Continuing Project:

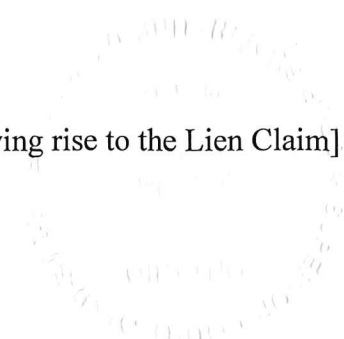
Project name/address: _____

Owner / General Contractor: _____

3. Amount of Lien Claim: \$ _____

4. Description of Services/Materials Supplied:

[Brief description of the services and/or materials supplied giving rise to the Lien Claim]



5. Period of Supply:

- **Pre-NOI Date supply (before March 30, 2026):** \$ _____
- **Post-NOI Date supply (on or after March 30, 2026):** \$ _____

The Lien Claimant reserves all rights with respect to this Lien Claim, including the right to update or amend this Lien Notice.

DATED this _____ day of _____, 20__.

Authorized signatory for the Lien Claimant

Name: _____

Title: _____



IN THE MATTER OF THE BANKRUPTCY AND INSOLVENCY ACT R.S.C., 1985, c. B-3, AS AMENDED

AND IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL OF MIKE HOGAN PLUMBING AND HEATING INC., A CORPORATION INCORPORATED UNDER THE LAWS OF THE PROVINCE OF ONTARIO

May 4/26

For oral reorganization Court order the
signature of the order already on date to file
the proposal & the order given
Reorganization order

Order accordingly



ONTARIO

SUPERIOR COURT OF JUSTICE
IN BANKRUPTCY AND INSOLVENCY

Proceeding commenced at Ottawa

ORDER

RICKETTS HARRIS LLP

250 Yonge Street
Suite 2200
Toronto ON M5B 2L7

Payle Masic (62275F)
Tel: (647) 260-2201
Fax: (416) 364-1697
pmasic@rickettsharris.com

Lawyers for the Applicant

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IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL
OF MIKE HOGAN PLUMBING AND HEATING INC.
OF THE CITY OF KINGSTON, IN THE PROVINCE OF ONTARIO

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

MIKE HOGAN PLUMBING AND HEATING INC.
Rolling NOI Cashflow Forecast

ACTUAL RESULTS WEEK 1 TO WEEK 10

	PERIOD									
	1 Mar 31 - April 3	2 April 4 - 10	3 April 11 - 17	4 April 18 - 24	5 April 25 - May 1	6 May 2 - 8	7 May 9 - 15	8 May 16 - 22	9 May 23 - 29	10 May 30 - June 5
Opening Cash	\$ 289,126.21	\$ 330,957.20	\$ 269,471.03	\$ 613,462.62	\$ 989,648.35	\$ 1,040,600.29	\$ 1,103,307.83	\$ 908,894.97	\$ 1,050,607.05	\$ 266,165.93
Receipts										
Appledene Project	-	-	-	-	8,762.31	-	-	205,164.47	-	-
125 Appledene Building B (Hyde)	-	-	-	-	-	-	-	-	-	-
125 Appledene Amenity Building (Hyde)	-	-	-	-	-	-	-	-	-	-
Innes Project	-	-	-	-	-	-	-	-	-	-
Stirling Manor Project	115,782.91	61,120.11	-	-	-	-	-	188,250.93	-	-
Currell Project	-	-	-	-	-	-	-	-	-	-
Patry Group Projects	-	-	394,470.19	-	-	600,077.64	-	-	-	-
Construction and Small Projects	-	-	53,074.82	28,724.73	181,130.48	-	-	59,921.29	-	12,915.27
Service	14,985.48	37,845.12	14,580.35	12,236.35	26,025.02	29,235.45	8,060.82	9,130.10	31,053.26	18,323.77
Patry Group Service	-	-	-	-	-	239,507.79	-	-	-	-
Appledene Holdbacks	-	-	-	-	-	-	-	-	-	-
Innes Holdbacks	-	-	-	-	-	-	-	-	-	-
Stirling Manor Holdbacks	-	-	-	-	-	-	-	-	-	-
Currell Holdbacks	-	-	-	-	-	-	-	-	-	-
Patry Group Holdbacks	-	-	-	548,546.97	-	-	-	-	-	-
Other/Miscellaneous/Training Incentive	-	-	-	-	-	-	3,000.00	-	1,173.23	-
Total Receipts	\$ 130,768.39	\$ 98,965.23	\$ 462,125.36	\$ 589,508.05	\$ 215,917.81	\$ 868,820.88	\$ 11,060.82	\$ 462,466.79	\$ 32,226.49	\$ 31,239.04
Disbursements										
Pre-Filing Union Payments - Court Approved	-	-	-	-	-	305,840.84	-	-	-	-
Pre-Filing Supplier Payments - Court Approved	-	-	-	-	-	349,794.14	1,340.40	-	202,558.83	9,839.06
Lien Reorganization Order Payments - Court Approved	-	-	-	-	-	-	-	-	343,370.02	-
Payroll (net)	59,559.20	55,910.92	52,489.84	55,617.79	66,859.98	57,763.85	54,242.34	58,806.10	61,826.84	58,834.07
CRA - Deductions At Source	-	70,059.37	-	59,096.73	-	60,960.97	-	86,264.07	-	-
CRA - HST Remittances	-	-	-	-	-	-	-	-	104,983.06	-
Union (UA71 Ottawa) Contributions	-	-	-	-	-	-	-	-	-	-
Union (UA401 Kingston) Contributions	-	-	5,595.94	-	-	-	-	84,683.56	-	-
Materials and Supplies (COD)	3,390.54	16,703.60	32,123.71	73,808.31	71,054.36	28,047.62	93,299.60	79,420.57	90,981.13	63,893.56
WSIB	-	-	-	-	-	-	-	-	3,124.05	-
Employer Health Tax	-	-	-	-	-	-	1,734.74	-	-	-
Travel/Fuel	-	-	-	5,144.59	-	-	-	8,870.18	-	-
Rent	-	-	6,800.00	-	-	-	6,800.00	-	-	-
BDC loan (via guarantee/GSA)	-	-	-	-	3,096.54	-	-	-	3,410.56	-
Utilities (Water/Sewer & Hydro)	-	963.58	-	-	-	851.84	-	-	-	735.08
Utilities Enbridge Gas	-	-	-	-	1,899.99	-	-	-	-	514.00
Commercial Insurance	(19.98)	-	3,359.82	-	-	-	3,359.74	-	-	-
Vehicle Insurance	-	-	-	-	2,343.06	-	-	-	2,343.06	-
Vehicle Loan Payments - Secured	682.28	2,721.76	1,918.00	685.98	1,099.56	2,304.48	1,918.00	685.98	1,099.56	1,732.56
Office, General and Other Expenses	325.36	306.17	3,755.46	2,018.92	3,814.19	549.60	2,503.96	2,024.25	2,970.50	603.88
Accounting and Tax (KPMG 2026 Year End) - Retainer	-	-	-	16,950.00	-	-	-	-	-	-
Proposal Trustee - Retainer	10,000.00	-	-	-	-	-	-	-	-	-
Proposal Trustee Fees	-	13,786.00	12,091.00	-	14,798.19	-	12,769.00	-	-	5,650.00
Legal Fees - Proposal Trustee	-	-	-	-	-	-	-	-	-	13,145.00
Legal Fees - Company - Retainer	15,000.00	-	-	-	-	-	-	-	-	-
Legal Fees - Company	-	-	-	-	-	-	27,505.90	-	-	-
Total Disbursements	\$ 88,937.40	\$ 160,451.40	\$ 118,133.77	\$ 213,322.32	\$ 164,965.87	\$ 806,113.34	\$ 205,473.68	\$ 320,754.71	\$ 816,667.61	\$ 154,947.21
Opening Cash	289,126	330,957	269,471	613,463	989,648	1,040,600	1,103,308	908,895	1,050,607	266,166
Change	41,831	(61,486)	343,992	376,186	50,952	62,708	(194,413)	141,712	(784,441)	(123,708)
Ending Cash	\$ 330,957	\$ 269,471	\$ 613,463	\$ 989,648	\$ 1,040,600	\$ 1,103,308	\$ 908,895	\$ 1,050,607	\$ 266,166	\$ 142,458

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CASH FLOW VARIANCE REPORT

	ACTUAL Weeks 1 -10	PROJECTED Weeks 1 -10	VARIANCE
Opening Cash	\$ 289,126.21	\$ 289,126.21	\$ -
Receipts			
Appledene Project	213,926.78	309,114.75	\$ (95,187.97)
Innes Project	-	76,063.98	\$ (76,063.98)
Stirling Manor Project	365,153.95	406,138.96	\$ (40,985.01)
Currell Project	-	21,033.59	\$ (21,033.59)
Patry Group Projects	994,547.83	1,614,591.07	\$ (620,043.24)
Construction and Small Projects	335,766.59	896,969.59	\$ (561,203.00)
Service	201,475.72	180,066.54	\$ 21,409.18
Patry Group Service	239,507.79	270,376.93	\$ (30,869.14)
Appledene Holdbacks	-	-	\$ -
Innes Holdbacks	-	-	\$ -
Stirling Manor Holdbacks	-	-	\$ -
Currell Holdbacks	-	11,151.07	\$ (11,151.07)
Patry Group Holdbacks	548,546.97	548,546.97	\$ -
Other/Miscellaneous	4,173.23	-	\$ 4,173.23
Total Receipts **NOTE 1**	\$ 2,903,098.86	\$ 4,334,053.45	\$ (1,430,954.59)
Disbursements			
Pre-Filing Payment - Unions	305,840.84	311,000.00	\$ 5,159.16
Pre-Filing Payments - Suppliers	563,532.43	650,000.00	86,467.57
LRO Payments	343,370.02	650,000.00	306,629.98
Payroll (net)	581,910.93	595,470.12	13,559.19
CRA - Deductions At Source	276,381.14	310,059.37	33,678.23
CRA - HST Remittances	104,983.06	100,500.00	(4,483.06)
Union (UA71 Ottawa) Contributions	-	-	-
Union (UA401 Kingston) Contributions	90,279.50	75,081.00	(15,198.50)
Materials and Supplies (COD)	552,723.00	736,235.39	183,512.39
WSIB	3,124.05	5,500.00	2,375.95
Employer Health Tax	1,734.74	7,500.00	5,765.26
Travel/Fuel	14,014.77	16,000.00	1,985.23
Rent	13,600.00	13,600.00	-
BDC loan (via guarantee/GSA)	6,507.10	6,196.54	(310.56)
Utilities (Water/Sewer & Hydro)	2,550.50	2,483.58	(66.92)
Utilities Enbridge Gas	2,413.99	444.04	(1,969.95)
Commercial Insurance	6,699.58	4,255.74	(2,443.84)
Vehicle Insurance	4,686.12	7,200.00	2,513.88
Vehicle Loan Payments - Secured	14,848.16	14,848.16	-
Office, General and Other Expenses	18,872.29	5,561.84	(13,310.45)
KPMG	16,950.00	-	(16,950.00)
Proposal Trustee - Retainer	10,000.00	10,000.00	-
Proposal Trustee Fees	59,094.19	71,286.00	12,191.81
Legal Fees - Proposal Trustee	13,145.00	15,000.00	1,855.00
Legal Fees - Company - Retainer	15,000.00	15,000.00	-
Legal Fees - Company	27,505.90	65,000.00	37,494.10
Total Disbursements	\$ 3,049,767.31	\$ 3,688,221.78	\$ 638,454.47
Opening Cash	289,126.21	289,126.21	
Change	(146,668.45)	645,831.67	
Ending Cash	142,457.76	934,957.88	(792,500.12)

NOTE 1:

Projected Week 10 collections of approximately \$1.2 million are expected in Week 11, which will in turn lead to further Pre-Filing Liability and LRO supplier payments substantially as originally projected

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IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL
OF MIKE HOGAN PLUMBING AND HEATING INC.
OF THE CITY OF KINGSTON, IN THE PROVINCE OF ONTARIO

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

MIKE HOGAN PLUMBING AND HEATING INC.
Rolling NOI Cashflow Forecast

1st Extension
Deadline
June 15th

PROJECTION WEEK 11 TO WEEK 18

2nd Proposed
Extension Deadline
July 30th

	11 June 6-12	12 June 13-19	13 June 20-26	14 June 27-July 3	15 July 4-10	16 July 11-17	17 July 18-24	18 July 25-31
Opening Cash	\$ 142,457.76	\$ 1,103,516.91	\$ 1,052,511.26	\$ 655,311.99	\$ 824,632.73	\$ 604,183.07	\$ 372,097.09	\$ 435,160.86
Receipts								
Appledene Project	-	-	271,631.85	-	-	-	-	279,675.00
125 Appledene Building B (Hyde)	-	-	-	-	-	-	-	210,288.12
125 Appledene Amenity Building (Hyde)	-	-	-	-	-	-	-	27,459.00
Innes Project	-	-	-	-	-	-	-	-
Stirling Manor Project	69,201.58	-	-	-	-	-	-	-
Currell Project	21,033.59	-	-	-	-	-	-	-
Patry Group Projects	580,117.74	-	-	-	-	-	-	283,970.82
Construction and Small Projects	423,512.31	56,923.22	-	157,145.57	-	-	-	114,812.83
Service	96,122.04	45,849.18	-	88,765.77	-	-	-	12,933.92
Patry Group Service	35,370.48	-	-	31,112.58	-	-	-	30,000.00
Appledene Holdbacks	-	-	-	-	-	-	-	-
Innes Holdbacks	-	-	-	148,118.63	-	-	-	-
Stirling Manor Holdbacks	-	-	-	-	-	244,283.33	-	-
Currell Holdbacks	11,151.07	-	-	-	-	-	-	-
Patry Group Holdbacks	-	15,827.93	-	-	-	-	-	-
Other/Miscellaneous/Training Incentive	-	-	-	-	-	-	-	-
Total Receipts	\$ 1,236,508.81	\$ 118,600.33	\$ 271,631.85	\$ 425,142.55	\$ -	\$ -	\$ 244,283.33	\$ 959,139.69
Disbursements								
Pre-Filing Union Payments - Court Approved	-	-	-	-	-	-	-	-
Pre-Filing Supplier Payments - Court Approved	-	-	150,000.00	-	-	-	-	100,000.00
Lien Reorganization Order Payments - Court Approved	-	-	286,438.50	-	-	-	-	244,283.33
Payroll (net)	60,000.00	65,000.00	65,000.00	65,000.00	65,000.00	65,000.00	65,000.00	65,000.00
CRA - Deductions At Source	60,000.00	-	60,000.00	-	60,000.00	-	-	60,000.00
CRA - HST Remittances	-	-	-	100,000.00	-	-	-	100,000.00
Union (UA71 Ottawa) Contributions	-	-	-	-	-	-	-	-
Union (UA401 Kingston) Contributions	70,000.00	-	-	-	-	70,000.00	-	-
Materials and Supplies (COD)	70,000.00	80,000.00	80,000.00	80,000.00	80,000.00	80,000.00	80,000.00	80,000.00
WSIB	-	-	-	5,500.00	-	-	-	5,500.00
Employer Health Tax	7,500.00	-	-	-	-	7,500.00	-	-
Travel/Fuel	-	-	8,000.00	-	-	-	8,000.00	-
Rent	-	6,800.00	-	-	-	6,800.00	-	-
BDC loan (via guarantee/GSA)	-	-	3,100.00	-	-	-	-	3,100.00
Utilities (Water/Sewer & Hydro)	-	-	-	800.00	-	-	-	-
Utilities Enbridge Gas	-	-	-	500.00	-	-	-	-
Commercial Insurance	3,359.74	-	-	-	3,359.74	-	-	-
Vehicle Insurance	-	-	2,343.06	-	-	-	-	2,343.06
Vehicle Loan Payments - Secured	2,489.92	685.98	1,099.56	1,732.56	2,489.92	685.98	1,099.56	1,732.56
Office, General and Other Expenses	2,100.00	2,120.00	2,850.00	2,289.25	2,100.00	2,100.00	2,120.00	3,039.25
Accounting and Tax (KPMG 2026 Year End) - Retainer	-	-	-	-	-	-	-	-
Proposal Trustee - Retainer	-	-	-	-	-	-	-	-
Proposal Trustee Fees	-	-	10,000.00	-	-	-	10,000.00	-
Legal Fees - Proposal Trustee	-	-	-	-	7,500.00	-	-	-
Legal Fees - Company - Retainer	-	-	-	-	-	-	-	-
Legal Fees - Company	-	15,000.00	-	-	-	-	15,000.00	-
Total Disbursements	\$ 275,449.66	\$ 169,605.98	\$ 668,831.12	\$ 255,821.81	\$ 220,449.66	\$ 232,085.98	\$ 181,219.56	\$ 664,998.20
Opening Cash	142,458	1,103,517	1,052,511	655,312	824,633	604,183	372,097	435,161
Change	961,059	(51,006)	(397,199)	169,321	(220,450)	(232,086)	63,064	294,141
Ending Cash	\$ 1,103,517	\$ 1,052,511	\$ 655,312	\$ 824,633	\$ 604,183	\$ 372,097	\$ 435,161	\$ 729,302

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SUPPLIER AND UNION PAYMENTS SUMMARY

SUPPLIER NAME	NOI FILING AMOUNT	ACTUAL AMOUNT OWED	PRE-LRO LIEN PAID	PRE-FILING PAYMENT 1	PRE-FILING PAYMENT 2	LRO PAYMENT 1	AMOUNT OWING
Bardon Supplies	1,030,028.93	907,028.93		231,383.42	68,733.24	240,754.86	366,157.41
Eleven Environmental	21,634.98	21,634.98			1,372.95		20,262.03
Emmons Welding	1,619.11	1,619.11		229.27	5.77		1,384.07
Exclusive Cooling Ltd.	26,069.86	26,069.86			3,365.01		22,704.85
Hamilton Smith Limited	74,795.55	74,795.55		349.17	15,506.05		58,940.33
Hilti (Canada) Corporation	4,230.72	4,230.72					4,230.72
HTS Engineering Ltd	16,357.88	16,357.88		16,357.88			-
Klimatrol Environmental Systems	38,886.16	38,886.16		24,207.51	608.82		14,069.83
National Concrete	18,303.18	18,303.18		1,212.51	2,362.24	7,476.82	7,251.61
Noble Trade (NOTE 1)	739,484.82	739,484.82	74,130.65	76,054.38	119,488.81	87,706.97	382,104.01
O'Dell HVAC Group	661,234.52	661,234.52					661,234.52
Redmond Hearth	2,486.96	2,486.96					2,486.96
Sunbelt Rentals	8,265.85	8,265.85		1,340.40	30.87	3,044.61	3,849.97
U.A. Local 71 - Ottawa	6,849.31	8,664.53		8,664.53			-
UA Local 401 - Kingston	214,741.86	297,176.31		297,176.31			-
United Rentals	2,287.81	2,287.81			85.88		2,201.93
White Cap Supply Canada	5,654.68	5,790.28			838.25	4,386.76	565.27
	\$ 2,872,932.18	\$ 2,834,317.45	\$ 74,130.65	\$ 656,975.38	\$ 212,397.89	\$ 343,370.02	\$ 1,547,443.51

NOTES:

1. Noble filed a lien on the 3040 Innes project prior to the LRO. The lien of \$74,130.65 was paid to Noble by the project owner to vacate the lien. Hogan Plumbing has been back charged for the amount of the lien plus \$4,390.67 of legal fees incurred by the project owner to deal with the Noble lien.

**IN THE MATTER OF THE NOTICE OF INTENTION
TO MAKE A PROPOSAL OF MIKE HOGAN PLUMBING AND HEATING INC.
OF THE CITY OF KINGSTON, IN THE PROVINCE OF ONTARIO**

Estate File No.: 33-3353399
Court File No.: BK-26-03353399-0033

ONTARIO
SUPERIOR COURT OF JUSTICE

Proceeding commenced at Ottawa

**SECOND REPORT OF LINK & ASSOCIATES INC.
IN ITS CAPACITY AS PROPOSAL TRUSTEE**

KELLY SANTINI LLP
160 Elgin Street, Suite 2401
Ottawa, Ontario
K2P 2P7

Tel: (613) 238-6321
Fax: (613) 233-4553

JASON DUTRIZAC
LSO No.: 50004T
E: jdutrizac@kellysantini.com

Lawyers for Link & Associates Inc.
in its capacity as Proposal Trustee

TAB 3

**ONTARIO
SUPERIOR COURT OF JUSTICE
IN BANKRUPTCY AND INSOLVENCY**

**IN THE MATTER OF THE BANKRUPTCY AND INSOLVENCY ACT, R.S.C. 1985, c.
B-3, AS AMENDED AND IN THE MATTER OF THE NOTICE OF INTENTION TO
MAKE A PROPOSAL OF MIKE HOGAN PLUMBING AND HEATING INC., A
CORPORATION INCORPORATED UNDER THE LAWS OF ONTARIO**

**AFFIDAVIT OF MIKE HOGAN
(Sworn June 9, 2026)**

I, Michael Hogan, of the Town of Gananoque, in the United Counties of Leeds and Grenville, in the Province of Ontario, MAKE OATH AND SAY:

1. I am a shareholder and the sole director of Mike Hogan Plumbing and Heating Inc. (the "**Company**"). As such, I have personal knowledge of the Company and the matters deposed in this affidavit. Where I do not possess personal knowledge, I have stated the source of my information and in all such cases, believe it to be true.

2. The Company does not intent to waive any applicable privilege by any statement herein. I swear this affidavit in support of a motion by the Company for the following relief pursuant to the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the "**BIA**"):

- a. extending the time for the Company to file a proposal under the BIA, and extending the corresponding stay of proceedings (the "**Stay Extension**") to and including July 30, 2026;
- b. approving the Second Report to the Court of the Proposal Trustee, to be filed (the "**Second Report**") and approving the Proposal Trustee's activities set out therein; and
- c. such further and other relief as this Honourable Court deems just.

3. All capitalized terms not otherwise defined herein have the meaning ascribed to them in my prior affidavit sworn April 23, 2026 (my “**First Affidavit**”) sworn in these proceedings (the “**Proposal Proceedings**”). My First Affidavit is attached as **Exhibit “A”** hereto (without exhibits).

4. The background leading the Company to commence these Proposal Proceedings is set out in detail in the First Affidavit.

The Proposal Proceedings

5. Facing significant cash flow challenges, the Company filed a Notice of Intention to Make a Proposal (the “**NOI**”) on March 30, 2026 pursuant to section 50.4(1) of the BIA. Link & Associates Inc. consented to act as Proposal Trustee. The initial 30-day period within which to file a Proposal expired on April 29, 2026.

6. With a view to advancing its restructuring efforts the Company sought, and on May 4, 2026 this Honourable Court granted, orders which, among other things,

- a. Extended the time for the Applicant to file a proposal under the BIA and extending the corresponding stay of proceedings to and including June 15, 2026;
- b. Approving the First Report of the Proposal Trustee and the activities of the Proposal Trustee referred to therein;
- c. Granting an Administration Charge in favour of the Proposal Trustee, its counsel and counsel to the Applicant;
- d. Authorizing the Applicant to make certain payments of pre-filing obligations; and
- e. Granting a Lien Regularization Order.

7. Since filing the NOI, the Company and its management team have been working diligently and in good faith with the Proposal Trustee towards the formulation of a proposal to creditors. This has included providing unrestricted access to its books and records.

8. As a result of the NOI, and unless a further extension is granted, the Company must file a proposal on or before June 15, 2026 (the “**Filing Period**”). Despite the Company's diligence and

good faith efforts, no proposal is currently ready for submission to creditors. Accordingly, absent an extension of the Filing Period, the Applicant will be deemed to have made an assignment in bankruptcy under the BIA.

9. I believe that an extension of the Filing Period is appropriate, because:

- a. The Company has acted and continues to act in good faith and with due diligence;
- b. The Company will likely be able to make a viable proposal if the extension of the Filing Period is granted; and
- c. the extension of the Filing Period will not materially prejudice any of the Company's creditors.

10. To date, I have not been made aware of any creditor of the Company intending to object to an extension of the stay of proceedings and the Filing Period.

11. In terms of the diligence of the Company, I note that since filing the NOI and obtaining the LRO, the Company has successfully maintained its operations and collected over \$2.9 million of its accounts receivable, including approximately \$1.2 million of which were considered significantly overdue. I believe that the details of the collections, and the use of the collected funds, will be set out in the Second Report.

12. There are several delinquent debtors who have failed or refused to pay aged accounts receivable. The most significant of these is Kanata Woods Inc., who has failed to pay invoices totaling over \$400,000 plus interest. The Company has caused its counsel to enforce its lien rights against Kanata, beginning with a demand letter, a copy of which letter is attached as **Exhibit "B"**.

13. I have also caused the Company to engage its counsel in enforcing its lien rights against BPE Developments, who owes the Company approximately \$117,000.

14. The Company has also caused its counsel to commence enforcement proceedings against several smaller creditors, being RMP Construction, Paul & Paula Cooke, and Jordan Long, totaling approximately \$75,000.

15. Prior to this, the Company has never enforced lien rights or commenced litigation to enforce amounts owing to it.

16. The Company intends to use the requested extension period to continue its review of its aged receivables and bad debts to assess collectability and preserve its enforcement rights, to the general benefit of its creditors.

17. In addition to collecting accounts receivable, the Company received, and promptly responded to, a significant disclosure request from its key creditor, the Canada Revenue Agency. A copy of the request we received is attached as **Exhibit “C”**. The Company treated this request as a priority given the significance of this creditor to the restructuring and intends to continue an open and productive dialogue with the CRA.

18. The Company is meeting with BDC, a secured lender of the Company’s affiliate MC Hogan Holdings Inc., on June 16, 2026. The Company will use the opportunity of this meeting to explore refinancing possibilities with the BDC. In addition, the BDC has provided the Company with the identity of potential lenders who might be able to assist in raising funds. The Company is in process of organizing meetings with these lenders.

19. In conjunction with these efforts, the Company is pressing its accountants (KPMG) to complete the March 31, 2026 year-end financials of the Company. I believe it will be difficult to obtain a commitment for financing until financials are done. In the past KPMG has typically issued financials in or around late August. The Company has repeatedly expressed the need for financials earlier this year given the circumstances and I believe that we will receive them before the end of the extension we request.

20. Lastly, I have also commenced discussions with the financial institution that holds mortgages over the personal real property assets I hold jointly with my wife to explore refinancing possibilities, the goal being to assess the extent to which I am able to inject personal funds into the Company as part of a Proposal.

STAY EXTENSION

21. The Company requests a further 45-day extension of time to make a Proposal to its creditors, to July 30, 2026 (the “**Extended Period**”).

22. The Company requires the Extended Period to allow it to engage with key stakeholders, including its key suppliers, continue to work and collect receivables, to advance discussions with CRA, to explore and organize whatever injections of capital are available to the Company, and to develop and present the terms of a Proposal to its creditors.

CONCLUSION

23. I believe the proposed Order is in the best interests of the Company and its stakeholders. Further, I believe that the proposed Order is necessary at this time to ensure the Company’s continued operation in the ordinary course of business and advance the purposes of the Proposal Proceedings, including the maximization of value for the benefit of the Company’s stakeholders.

24. For the reasons expressed herein, I believe that the Company is acting in good faith and with due diligence in seeking an extension of time to file its Proposal.

25. I make this affidavit in support of the Company’s motion for the proposed Orders and for no other purpose.

SWORN by Michael Hogan in the City of Kingston, in Ontario, before me at the City of Toronto, in the Province of Ontario, on June 9, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely



Commissioner for Taking Affidavits
(or as may be)

PAVLE MASIC



MIKE HOGAN

This is Exhibit "A" referred to in the Affidavit of Mike Hogan sworn by Mike Hogan of the City of Kingston, in the Province of Ontario, before me at the City of Toronto, in the Province of Ontario, on June 9, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.

A handwritten signature in blue ink, consisting of stylized initials or a name, positioned above a horizontal line.

Commissioner for Taking Affidavits (or as may be)

PAVLE MASIC

**ONTARIO
SUPERIOR COURT OF JUSTICE
IN BANKRUPTCY AND INSOLVENCY**

**IN THE MATTER OF THE BANKRUPTCY AND INSOLVENCY ACT, R.S.C. 1985, c.
B-3, AS AMENDED AND IN THE MATTER OF THE NOTICE OF INTENTION TO
MAKE A PROPOSAL OF MIKE HOGAN PLUMBING AND HEATING INC., A
CORPORATION INCORPORATED UNDER THE LAWS OF ONTARIO**

**AFFIDAVIT OF MIKE HOGAN
(Sworn April 23, 2026)**

I, Michael Hogan, of the Town of Gananoque, in the in the United Counties of Leeds and Grenville, MAKE OATH AND SAY:

1. I am a shareholder and the sole director of Mike Hogan Plumbing and Heating Inc. (the "**Company**"). As such, I have personal knowledge of the Company and the matters deposed in this affidavit. Where I do not possess personal knowledge, I have stated the source of my information and in all such cases, believe it to be true.

2. The Company does not intend to waive any applicable privilege by any statement herein. I swear this affidavit in support of a motion by the Company for the following relief pursuant to the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the "**BIA**"):

- a. extending the time for the Company to file a proposal under the BIA, and extending the corresponding stay of proceedings (the "**Stay Extension**") to and including June 15, 2026;
- b. granting a super-priority charge in the aggregate amount of \$100,000 on the current and future assets, undertakings and properties of the Company of every nature and kind whatsoever (including all real and personal property), and wherever situate, including all proceeds thereof (collectively, the "**Property**") in favour of the Proposal Trustee, counsel to the Proposal Trustee and counsel to the Company (the "**Administration Charge**");

- c. approving the First Report to the Court of the Proposal Trustee, to be filed (the "**First Report**") and approving the Proposal Trustee's activities set out therein;
- d. authorizing the implementation of a court-supervised process for the identification, vetting, and payment of pre-filing lien claims under the Construction Act, R.S.O. 1990, c. C.30, by way of an order (the "**Lien Regularization Order**");
- e. authorizing the Company to make payments to its suppliers and to the Union of pre-filing liabilities for which the Company has collected or is collecting the corresponding receivable post-filing, in accordance with the Company's holdback obligations under the *Construction Act*; and
- f. such further and other relief as this Honourable Court deems just.

BACKGROUND

3. My father, Dan Hogan, established Plumbing by Hogan in 1975, and incorporated the business in 1978. My father was a highly respected union plumber in Kingston and, in addition to running Plumbing by Hogan, worked part-time as the plumbing instructor for St. Lawrence College from 1981 to 2011. Plumbing by Hogan was a non-union shop and primarily performed residential and light commercial installations in the greater Kingston area.

4. Throughout primary and secondary school I worked at Plumbing by Hogan during summers and weekends. Upon graduating high school in 1987 I immediately commenced full-time employment with Plumbing by Hogan. I earned my Certificate of Qualification (plumbing license) and gas fitter's license in 1991 and continued to work for the family business until my parents' retirement in 2008.

5. I incorporated my own (then non-union) company, Mike Hogan Plumbing and Heating (the "**Company**"). I am, and always have been, the sole director of the Company. My wife, Carrie Hogan, is an officer of the Company.

6. Initially the Company did not have any employees and performed mainly residential and light commercial installations. Over time the Company grew and I began hiring plumbing staff

after securing relationships with developers in the Kingston area. The Company opened an HVAC division in 2013, which I viewed as a growth opportunity for the business.

7. The expansion into the HVAC business required a larger space. We rented space until I had acquired enough capital to purchase a space. In 2017 I caused the incorporation of MC Hogan Holdings Inc. (“**Holdco**”) to purchase a shop at 648 McKay St. in Kingston to house the business. Holdco acquired the space. The Company rents space from Holdco. Holdco also rents space to a second tenant (an unrelated business named Cabinet Pro). My son Matthew joined the business full-time in 2020, and my daughter Kaitlyn joined full-time in 2021.

8. The business continued to grow and to attract necessary skilled labour I joined the local plumbers union, the United Association of Journeymen and Apprentices of the Plumbing and Pipe Fitting Industry of the United States and Canada, Local 401 (the “**Union**”). I continued to struggle with attracting residentially experienced workers required by the Company. I was asked to join the board of directors of the Kingston chapter of the Mechanical Contractors Association (“**MCA**”).

9. The business continued to grow and we began working on larger scale projects with Kingston based developers.

FINANCIAL POSITION AND NOI PROCEEDINGS

10. The Company is an active plumbing and HVAC contractor based in Kingston, Ontario, with annual revenues of approximately \$12.9 million and 45 employees. 42 employees are represented by the United Association of Journeymen and Apprentices of the Plumbing and Pipe Fitting Industry of the United States and Canada, Local 401 (“**UA Local 401**”) and the Company also has 3 non-unionized employees. The Company is actively engaged on multiple ongoing construction projects in the Kingston and Ottawa areas.

11. The COVID-19 pandemic exerted significant downward pressure on the profitability of the Company. We had a lot of work during COVID-19, mainly residential contract work. Our primary projects included a low-rise condo in Gananoque, a low rise residential building in Kingston, and a large housing development. Material costs rose considerably, but we still had to meet critical deadlines/closings. Supply chain issues forced us to source alternate materials which came at a higher price point than the originally quoted materials. For example, the housing development

used boilers as a heating source. At the time of quoting I allowed for a certain brand of boilers (Navien). Navien boilers became unavailable requiring us to purchase a much more expensive alternative (NTI boilers). Additionally, the price of basic everyday materials increased significantly during this period.

12. With the assistance of government subsidies, the Company weathered COVID-19 without incurring significant losses, but by late 2021 the Company began losing money and in late 2021 experienced the first instance of having insufficient funds to remit source deductions to the Canada Revenue Agency.

13. During this period the Company expanded its operations and became involved in large-scale construction projects. The Company became heavily reliant on a single customer, a large developer based in Kingston. The majority of the Company's work, and collectible accounts receivable, are with projects owned or controlled directly or indirectly by this one developer.

14. As part of my duties with the MCA I am involved in union negotiations and in May 2022 I negotiated a higher wage for residential workers. This led to a larger pool of workers available to the Company, but also an increased overhead in wages. The quality of our work increased, but the Company's profitability further decreased. The Company experienced significant losses in each of the 2022, 2023 and 2024. The Company's financials for these years are attached as **Exhibits "A", "B" and "C"**.

15. In addition to these issues, the Company struggled with cash flow owing to increased delays in payment by its customers, particularly large-scale development projects. The Company's accounts receivable over 90 days is \$3.1 million. Of this sum, \$912,000 is holdback owed on various jobs.

16. In 2025, the Company's operations began to return to profitability. A copy of the Company's 2025 financials is attached as **Exhibit "D"**. The Company has a large, loyal customer base and we have a strong pipeline of future work.

17. However, during the difficult COVID and early post-COVID years the Company amassed \$2.42 million in unpaid deductions at source, plus penalties and interest on this sum of nearly \$1 million. The Company has kept its payroll and remittances current in 2026 and made additional

payments of \$462,200 on account of source. Unfortunately these payments were applied to the oldest tax year first, including interest and penalties, and accordingly did little to reduce the principal amount owing to CRA. The Company needs to find a sustainable way to pay what it owes to CRA. The Company also owes approximately \$1.75 million of HST , inclusive of interest and penalties.

18. The CRA commenced enforcement proceedings against the Company. The CRA served an Enhanced Requirement to Pay served on the Company's financial institution on March 30, 2026.

19. The Company filed a Notice of Intention to Make a Proposal (the "NOI") on March 30, 2026 pursuant to section 50.4(1) of the BIA. Link & Associates Inc. consented to act as Proposal Trustee. It is my understanding from discussions with the Proposal Trustee that the initial 30-day period within which to file a Proposal expires on April 29, 2026.

20. The primary reason for the NOI filing was to obtain a stay of proceedings against the enforcement action by CRA. The filing of the NOI resulted in the withdrawal of all Requirements to Pay and the Enhanced Requirement to Pay.

21. In addition to the amounts owing to the CRA, the Company's most significant creditors are suppliers Bardon Supplies (approximately \$1 million), Noble Trade (approximately \$740,000), O'Dell HVAC Group (approximately \$660,000), and the Union (approximately \$300,000). With the exception of O'Dell, these creditors have asserted that they are in a position to lien various projects that the Company is working on. The Union has issued three notices of intent to lien, copies of which are attached as **Exhibits "E", "F" and "G"**, and I understand from my customer Jay Patry and verily believe that he has received notices of intent to lien on other projects.

22. I was also informed today by representatives of Landrich Construction, the builder with whom the Company contracted on one of its large projects, the Wildwood Apartments at 3040 Innes Rd. in Ottawa, that Noble has placed a lien on that project for \$74,000. Landrich advised me that it received this notice from its bank and that it needed to deal with the lien today, and further that Landrich would not be releasing funds scheduled to be paid to the Company today as a result of the lien, until such time as the lien was resolved.

23. Bardon and Noble are critical suppliers upon whom the Company relies extensively for materials. These suppliers would be virtually impossible to replace during the proposal period.

24. If all of these creditors lien, cash flow from the projects will slow to a trickle and I believe it will render the already precarious cash flow situation of the Company irretrievable.

25. As of filing the NOI, the Company had approximately \$5.25 million in accounts receivable, of which I believe approximately \$4.75 million is collectible, provided that the Company continues to work on the projects currently underway. A significant portion of the Company's aged A/R is for holdback.

26. I believe that the projects the Company is working on can only continue without disruption if its unpaid suppliers receive payments at least to the extent of their lien entitlements, and collected holdback amounts, without delay. If these projects are disrupted, I believe that the Company's ability to collect its remaining A/R will be compromised.

27. The Company is working with the Proposal Trustee to determine the amount suppliers are owed on a per project basis to present a complete picture of lien and trust rights to the funds in the Company's possession and A/R to be collected.

28. The Company has cooperated fully with the Proposal Trustee since the NOI Date and has kept its post-filing CRA remittances and operational obligations current.

STAY EXTENSION

29. The Company requests a 45-day extension of time to make a Proposal to its creditors, to June 15, 2026 (the "**Extended Period**").

30. The Company requires the Extended Period to allow it to engage with key stakeholders, including the Union and its key suppliers, to advance discussions with CRA regarding the treatment of Source Deductions in any Proposal, and to develop and present the terms of a Proposal to its creditors. The Company is acting in good faith and with due diligence.

31. Last week the Company collected a significant account receivable in the amount of \$548,546 for holdback on a project known as 2274 Princess Street, Kingston, which had been in

arrears for over a year and a half. These funds will greatly assist the Company in meeting its cash flow needs during the Proposal Proceedings. Inclusive of this amount, the Company has collected nearly \$1 million of old A/R since filing the NOI, and currently has available cash of \$997,000. We expect to collect another \$1 million within the next two weeks.

32. Accordingly, I believe that the requested extension will not materially prejudice any creditor. I am unaware of any creditor objecting to this relief.

ADMINISTRATION CHARGE

33. The Company seeks the Administration Charge to secure the fees and disbursements of the Proposal Trustee, along with its counsel, and the Company's counsel, incurred in connection with the Proposal Proceedings, up to a maximum of \$100,000. The Administration Charge is proposed to have first-ranking super-priority over all other charges and encumbrances, including all other charges sought in the Company's motion.

34. The Company requires the expertise, knowledge and continued participation of the proposed beneficiaries of the Administration Charge during the Proposal Proceedings. Each of the beneficiaries of the Administration Charge will have distinct roles in the Proposal Proceedings.

35. The quantum of the proposed Administration Charge was estimated by the Company with the assistance of the Proposal Trustee. I believe that the Administration Charge is fair and reasonable under the circumstances. I understand that the Proposal Trustee supports the Administration Charge and am unaware of any party who opposes it.

LIEN REGULARIZATION ORDER

36. The Company is a subcontractor on multiple active construction projects. The Union is owed approximately \$302,000 in arrears and has issued notices of intent to lien. Three major material suppliers are collectively owed approximately \$2.3 million and have indicated their intention to file construction liens. As noted above, I believe that registration of liens against multiple projects would jeopardize the Company's ability to collect its accounts receivable and complete its projects. It is my understanding that the Lien Regularization Order is designed to replace individual lien registrations with a court-supervised process that protects the substantive

rights of lien claimants while preserving the Company's ability to continue operations. The Company wishes to preserve its ability to carry on with its ongoing projects and make a Proposal to its creditors, without compromising lien rights that its stakeholders might possess, and with the ability to make payments to its creditors in accordance with their rights under the *Construction Act*.

CONCLUSION

37. I believe the proposed Orders are in the best interests of the Company and its stakeholders. Further, I believe that the proposed Orders are necessary at this time to ensure the Company's continued operation in the ordinary course of business and advance the purposes of the Proposal Proceedings, including the maximization of value for the benefit of the Company's stakeholders.

38. For the reasons expressed herein, I am of the view that the Company is acting in good faith and with due diligence in seeking an extension of time to file its Proposal, the Court-order charge contemplated under the proposed Order, and the framework for payment of liens set out in the Lien Regularization Order.

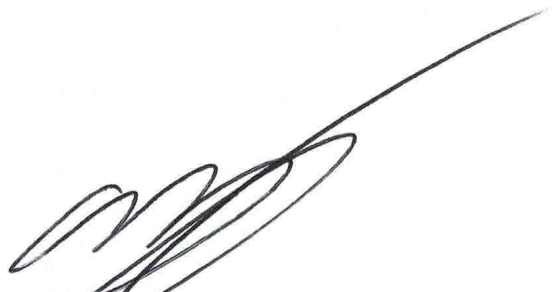
39. I make this affidavit in support of the Company's motion for the proposed Orders and for no other purpose.

SWORN by Michael Hogan in the City of Kingston, in Ontario, before me at the City of Toronto, in the Province of Ontario, on April 23, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



Commissioner for Taking Affidavits
(or as may be)

PAVLE MASIC



MICHAEL HOGAN

This is Exhibit “B” referred to in the Affidavit of Mike Hogan sworn by Mike Hogan of the City of Kingston, in the Province of Ontario, before me at the City of Toronto, in the Province of Ontario, on June 9, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.

A handwritten signature in blue ink, consisting of two distinct parts: a stylized initial 'P' followed by a more complex, cursive signature.

Commissioner for Taking Affidavits (or as may be)

PAVLE MASIC



181 University Avenue
Suite 800
Toronto, ON M5H 2X7
416.364.6211
rickettsharris.com

H. Richard Bennett
647.288.3355
416.364.6211/290
Fax 647.260.2218
hrbennett@rickettsharris.com

Assistant: Sharon Slimowitz
416.364.6211 ext. 264
sslimowitz@rickettsharris.com

June 9, 2026

VIA EMAIL:

joeytheberge@thebergehomes.com
jay@patryinc.com

Kanata Woods Inc.
1600 Laperriere Avenue
Ottawa ON K1Z 8P5 3C4

Kanata Woods Inc.
692 McKay Street
Kingston ON K7M 7G2

Attention: Joey Theberge and Jason Patry

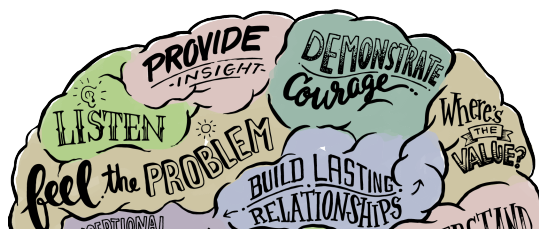
Dear Sirs:

**Re: Contract with Mike Hogan Plumbing and Heating Inc.
180 Kanata Avenue, Ottawa Ontario**

We represent Mike Hogan Plumbing and Heating Inc. ("Hogan Plumbing").

On or about April, 2023, Hogan Plumbing entered into an oral prevent contract with Kanata Woods Inc. ("Kanata Woods") for the supply of various plumbing and HVAC materials and related labour at the above referenced property.

Hogan Plumbing issued Kanata Woods various invoices which remain outstanding in addition to 2% per month interest as follows:



		Invoice Amount	Interest
Invoice 117767	Sep 17, 2024	\$ 16,950.00	\$ 7,073.80
Invoice 119056	Jun 23, 2025	\$ 943.55	\$ 218.27
Invoice 119167	Jul 22, 2025	\$ 21,017.82	\$ 4,455.78
Invoice 119306	Aug 26, 2025	\$ 74,927.52	\$14,136.33
Invoice 120182	Mar 12, 2026	\$ 1,250.45	\$ 70.86
Invoice 120263	Mar 24, 2026	\$298,547.57	\$14,529.32
Invoice 120404	Apr 16, 2026	\$ 1,200.35	\$ 40.01
Invoice 120570	Jun 8, 2026	\$ 3,086.67	\$ NIL
Total:		\$427,923.93	\$40,524.37

Despite requests for payment by our client, these invoices and interest thereon in the total sum of \$468,448.30, remains outstanding.

We hereby demand on behalf of Hogan Plumbing payment of the sum of \$473,000.00, which sum is inclusive of legal costs incurred by our client to date. Please remit payment by way of certified cheque or money order payable to our firm "Ricketts Harris LLP, in Trust" by **next week Tuesday, June 16, 2026**.

Please be advised that if payment of the foregoing sum is not made by **4:00 pm next Tuesday, June 16, 2026**, we have instructions to register a construction lien on the premises to preserve our client's rights and thereafter to commence legal proceedings in the Superior Court of Justice. We will seek judgment for the debt, plus interest and costs.

Govern yourself accordingly.

Yours very truly,

RICKETTS HARRIS LLP



H. Richard Bennett
HRB:br
Enclosures



648 McKay Street Unit B
Kingston ON K7M 5V9
6136346100
info@plumbingbyhogan.com
GST/HST Registration No.: 809760010RT0001

INVOICE

BILL TO
KANATA WOODS INC.
692 McKay Street
Kingston ON K7M 7G2

INVOICE 117767
DATE 09/17/2024
TERMS Due on Receipt
DUE DATE 10/01/2024

P.O. NUMBER
Kanata

ACTIVITY	QTY	RATE	TAX	AMOUNT
Kanata Progress Draw August 19-September 15/24				
Mitch - Labour HVAC Journeyman	27	76.96	HST	2,077.92
Eli F.- Labour HVAC Journeyman	3	76.96	HST	230.88
Aaron F.- Labour HVAC 4th year	179	57.29	HST	10,254.91
Bradley L.- Labour HVAC 4th year	9.50	57.29	HST	544.26
Scott B.- Labour HVAC 4th year	10	57.29	HST	572.90
Lucas R.- Labour HVAC 2nd year	175.50	44.18	HST	7,753.59
Peyton P.- Labour HVAC 2nd year	179	44.18	HST	7,908.22
Shea F.- Labour Plumbing Journeyman	136.50	76.96	HST	10,505.04
Spencer S.- Labour Plumbing Journeyman	119.25	76.96	HST	9,177.48
Elliot L.- Labour Plumbing 3rd year	120.50	50.73	HST	6,112.97
Andrew M.- Labour Plumbing 1st year	81	65.00	HST	5,265.00

Email transfers can be made to info@plumbingbyhogan.com

Kaitlyn Labour Admin	2	50.73	HST	101.46
Material *Material invoices sent via email due to large file size	1	119,393.00	HST	119,393.00
HVAC Profit	0.05	400,000.00	HST	20,000.00
Plumbing Profit	0.05	150,000.00	HST	7,500.00
Aaron Per Diem August 19-23/24 August 26-30/24 Sept 3-6/24 Sept 9-13/24	19	100.00	Exempt	1,900.00
Lucas Per Diem August 19-23/24 August 26-30/24 Sept 3-6/24 Sept 9-13/24	19	100.00	Exempt	1,900.00
Peyton Per Diem August 19-23/24 August 26-30/24 Sept 3-6/24 Sept 9-13/24	19	100.00	Exempt	1,900.00
Shea Per Diem August 20/24 August 26-30/24 Sept 3-6/24 Sept 9-13/24	16	100.00	Exempt	1,600.00
Elliot Per Diem August 19-22/24 August 26-30/24 Sept 9-13/24	14	100.00	Exempt	1,400.00
Travel Truck 1 August 20 Shea & Elliot 195km each way (390 km total) @.70/KM	390	0.70	Exempt	273.00
Travel Truck 2 August 19-23/24 Aaron, Peyton, Lucas 195km each way (390 km total) @.70/KM	390	0.70	Exempt	273.00
Travel Truck 1 August 26-30/24 Shea & Elliot 195km each way (390 km total) @.70/KM	390	0.70	Exempt	273.00
Travel Truck 2 August 26-30/24 Aaron, Peyton, Lucas 195km each way (390 km total) @.70/KM	390	0.70	Exempt	273.00
Travel Truck 1 Sept 3-6/24 Shea & Elliot 195km each way (390 km total) @.70/KM	390	0.70	Exempt	273.00
Travel Truck 2 Sept 3-6/24 Aaron, Peyton, Lucas 195km each way (390 km total) @.70/KM	390	0.70	Exempt	273.00

Travel Truck 1 Sept 9-13/24 Shea & Elliot 195km each way (390 km total) @.70/KM	390	0.70	Exempt	273.00
Travel Truck 2 Sept 9-13/24 Aaron, Peyton, Lucas 195km each way (390 km total) @.70/KM	390	0.70	Exempt	273.00
Mitch Travel August 19/24 156km each way (312 km total) @.70/KM	312	0.70	Exempt	218.40
Mitch Travel September 4/24 156km each way (390 km total) @.70/KM	312	0.70	Exempt	218.40
Mitch Travel September 5/23 156km each way (390 km total) @.70/KM	312	0.70	Exempt	218.40

If payment is not received within 30 days, 2% will be added monthly.

SUBTOTAL	218,936.83
GST/HST @ 13%	26,961.70
TOTAL	245,898.53
PAYMENT	228,948.53

BALANCE DUE \$16,950.00

TAX SUMMARY

	RATE	TAX	NET
GST/HST @ 13%		26,961.70	207,397.63



648 McKay Street Unit B
Kingston ON K7M 5V9
6136346100
info@plumbingbyhogan.com
GST/HST Registration No.: 809760010RT0001

INVOICE

BILL TO
KANATA WOODS INC.
692 McKay Street
Kingston ON K7M 7G2

INVOICE 119056
DATE 06/23/2025
TERMS Due on Receipt
DUE DATE 06/23/2025

P.O. NUMBER
180 Kanata BFP 2025

DESCRIPTION	QTY	RATE	TAX	AMOUNT
Annual backflow testing	2	228.00	HST	456.00
Report submittal to BSI Online	2	53.00	HST	106.00
Mileage \$0.70/km	390	0.70	HST	273.00

Payments can be made directly through Quickbooks by VISA, MASTERCARD, or DEBIT via the link on your invoice. VISA and MASTERCARD are also accepted at the office. If payment is not received within 30 days, 2% will be added monthly.

SUBTOTAL	835.00
GST/HST @ 13%	108.55
TOTAL	943.55
BALANCE DUE	\$943.55

TAX SUMMARY

	RATE	TAX	NET
GST/HST @ 13%		108.55	835.00



648 McKay Street Unit B
Kingston ON K7M 5V9
6136346100
info@plumbingbyhogan.com
GST/HST Registration No.: 809760010RT0001

INVOICE

BILL TO
KANATA WOODS INC.
692 McKay Street
Kingston ON K7M 7G2

INVOICE 119167
DATE 07/22/2025
TERMS Due on Receipt
DUE DATE 07/22/2025

P O NUMBER
Kanata

DESCRIPTION	QTY	RATE	TAX	AMOUNT
Kanata Progress Draw June 23-July 20/25				
Tyler M.- Labour HVAC 5th year	5.50	63.85	HST	351.18
Bradley L.- Labour HVAC 5th year	33.50	63.85	HST	2,138.98
Scott B.- Labour HVAC 4th year	11.50	57.29	HST	658.84
Taylor F. - Labour Plumber 5th year	10	63.85	HST	638.50
Elliot - Labour Plumber 4rd year	10	50.73	HST	507.30
Kaitlyn Labour Admin	1	50.73	HST	50.73
Material	1	13,004.75	HST	13,004.75
Bradley Per Diem June 23-26/25 June 30-July 3/25 July 7/25	8	40.00	Exempt	320.00
BOX TRUCK Travel June 23/25 195km each way (390 km total) @\$.70/km	390	0.70	Exempt	273.00
BOX TRUCK Travel June 24/25 195km each way (390 km total) @\$.70/km	390	0.70	Exempt	273.00
Travel June 26/25 195km each way (390 km total) @\$.70/km	390	0.70	Exempt	273.00

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Travel July 17/25 156km each way (312 km total) @.70/KM	390	0.70	Exempt	273.00
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If payment is not received within 30 days, 2% will be added monthly.

SUBTOTAL	18,762.28
GST/HST @ 13%	2,255.54
TOTAL	21,017.82
BALANCE DUE	\$21,017.82

TAX SUMMARY

	RATE	TAX	NET
GST/HST @ 13%		2,255.54	17,350.28



648 McKay Street Unit B
Kingston ON K7M 5V9
6136346100
info@plumbingbyhogan.com
GST/HST Registration No.: 809760010RT0001

INVOICE

BILL TO
KANATA WOODS INC.
692 McKay Street
Kingston ON K7M 7G2

INVOICE 119306
DATE 08/26/2025
TERMS Due on Receipt
DUE DATE 08/26/2025

P O. NUMBER
Kanata

DESCRIPTION	QTY	RATE	TAX	AMOUNT
Kanata Progress Draw July 21-Aug 24/25				
Mitch - Labour HVAC Journeyman	9.50	76.96	HST	731.12
Tyler M.- Labour HVAC 5th year	9.50	63.85	HST	606.58
Shea F.- Labour Plumber Journeyman	58.25	76.96	HST	4,482.92
Carl V. - Labour Plumber Journeyman	38.25	76.96	HST	2,943.72
Taylor F. - Labour Plumber 5th year	64.50	63.85	HST	4,118.33
Jacob M. - Labour Plumber 2nd year	69	44.18	HST	3,048.42
Ethan M.- Labour Plumber 2nd year	59.25	44.18	HST	2,617.67
Kaitlyn Labour Admin	1	50.73	HST	50.73
Material	1	45,715.10	HST	45,715.10
Shea and Ethan Travel July 28/25 195km each way (390 km total) @\$.70/km	0.70	195.00	HST	136.50
Shea and Ethan Travel August 7/25 195km each way (390 km total) @\$.70/km	0.70	195.00	HST	136.50

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Shea and Ethan Travel August 11/25 195km each way (390 km total) @\$.70/km	0.70	195.00	HST	136.50
Shea and Ethan Travel August 12/25 195km each way (390 km total) @\$.70/km	0.70	195.00	HST	136.50
Shea and Ethan Travel August 13/25 195km each way (390 km total) @\$.70/km	0.70	195.00	HST	136.50
Shea and Ethan Travel August 14/25 195km each way (390 km total) @\$.70/km	0.70	195.00	HST	136.50
Taylor and Jacob Travel July 21/25 195km each way (390 km total) @\$.70/km	0.70	195.00	HST	136.50
Taylor and Jacob Travel July 23/25 195km each way (390 km total) @\$.70/km	0.70	195.00	HST	136.50
Taylor, Carl, and Jacob Travel July 24/25 195km each way (390 km total) @\$.70/km	0.70	195.00	HST	136.50
Taylor, Carl, and Jacob Travel July 28/25 195km each way (390 km total) @\$.70/km	0.70	195.00	HST	136.50
Taylor, Carl, and Jacob Travel July 29/25 195km each way (390 km total) @\$.70/km	0.70	195.00	HST	136.50
Taylor, Carl, and Jacob Travel July 30/25 195km each way (390 km total) @\$.70/km	0.70	195.00	HST	136.50
Taylor and Jacob Travel August 6/25 195km each way (390 km total) @\$.70/km	0.70	195.00	HST	136.50
Mitch and Tyler Travel August 6/25 156km each way (312 km total) @.70/KM	0.70	312.00	HST	218.40

If payment is not received within 30 days, 2% will be added monthly.

SUBTOTAL	66,307.49
GST/HST @ 13%	8,620.03
TOTAL	74,927.52

BALANCE DUE \$74,927.52

TAX SUMMARY

	RATE	TAX	NET
GST/HST @ 13%		8,620.03	66,307.49

Email transfers can be made to info@plumbingbyhogan.com



648 McKay Street Unit B
Kingston ON K7M 5V9
6136346100
info@plumbingbyhogan.com
GST/HST Registration No.: 809760010RT0001

INVOICE

BILL TO
KANATA WOODS INC.
692 McKay Street
Kingston ON K7M 7G2

INVOICE 120182
DATE 03/12/2026
TERMS Due on Receipt
DUE DATE 03/12/2026

P.O. NUMBER
Kanata Woods Survey

DESCRIPTION	QTY	RATE	TAX	AMOUNT
Feb 10/26 Kanata Woods Complete Cross Connection Survey				
Matt H. - Labour	6	115.00	HST	690.00
Cross Connection Survey	1	175.00	HST	175.00
195km each way (390 km total) @\$.70/km	390	0.70	Exempt	273.00

Payments can be made directly through Quickbooks by VISA, MASTERCARD, or DEBIT via the link on your invoice. VISA and MASTERCARD are also accepted at the office. If payment is not received within 30 days, 2% will be added monthly.

SUBTOTAL	1,138.00
GST/HST @ 13%	112.45
TOTAL	1,250.45

BALANCE DUE \$1,250.45

TAX SUMMARY

RATE	TAX	NET
GST/HST @ 13%	112.45	865.00



648 McKay Street Unit B
Kingston ON K7M 5V9
6136346100
info@plumbingbyhogan.com
GST/HST Registration No.: 809760010RT0001

INVOICE

BILL TO
KANATA WOODS INC.
692 McKay Street
Kingston ON K7M 7G2

INVOICE 120263
DATE 03/24/2026
TERMS Due on Receipt
DUE DATE 03/24/2026

P.O. NUMBER
Kanata

DESCRIPTION	QTY	RATE	TAX	AMOUNT
Kanata Progress Draw Aug 25/25- March 22/26				
Mike - Labour Admin and Material Ordering	8	120.00	HST	960.00
Mitch L.- Labour HVAC Journeyman	77	95.01	HST	7,315.77
Mitch M.- Labour HVAC Journeyman	64.50	95.01	HST	6,128.15
Tyler M.- Labour HVAC Journeyman	56	95.01	HST	5,320.56
Aaron F. - Labour HVAC Journeyman	46.25	95.01	HST	4,394.21
Bradley L. - Labour HVAC Journeyman	13.50	95.01	HST	1,282.64
Lucas R. - Labour HVAC 3rd Year	11	52.48	HST	577.28
Joshua G. -Labour HVAC 1st Year	46	38.16	HST	1,755.36
Dawson - Labour Plumber Journeyman	10.50	95.01	HST	997.61
Eric E. - Labour Plumber Journeyman	30.25	95.01	HST	2,874.05
Tucker D. - Labour Plumber 5th Year	25	71.12	HST	1,778.00

Email transfers can be made to info@plumbingbyhogan.com

Elliot - Labour Plumber 4th Year	20.25	59.66	HST	1,208.12
Addison R.- Labour 1st Year	8.50	38.16	HST	324.36
Kaitlyn Labour Admin	1	59.66	HST	59.66
Material	1	224,915.49	HST	224,915.49
Lucas Travel Aug 28/25 195km each way (390 km total) @\$.70/km	0.70	390.00	Exempt	273.00
Mitch L., Mitch M., Elliot Travel Sept 9/25 156km each way (312 km total) @.70/KM	0.70	312.00	Exempt	218.40
Eric, Tucker, Dawson, Elliot Travel Sept 18/25 195km each way (390 km total) @\$.70/km	0.70	390.00	Exempt	273.00
Eric and Tucker Travel Sept 22/25 195km each way (390 km total) @\$.70/km	0.70	390.00	Exempt	273.00
Mitch L. and Mitch M. Travel Oct 2/25 156km each way (312 km total) @.70/KM	0.70	312.00	Exempt	218.40
Eric and Tucker Travel Oct 22/25 195km each way (390 km total) @\$.70/km	0.70	390.00	Exempt	273.00
Bradley Travel Oct 22/25 195km each way (390 km total) @\$.70/km	0.70	390.00	Exempt	273.00
Mitch Travel Nov 13/25 156km each way (312 km total) @.70/KM	0.70	312.00	Exempt	218.40
Bradley, Mitch L. and Tyler Travel Dec 8/25 156km each way (312 km total) @.70/KM	0.70	312.00	Exempt	218.40
Tyler Travel Dec 18/25 195km each way (390 km total) @\$.70/km	0.70	390.00	Exempt	273.00
Addison Travel Jan 8/26 195km each way (390 km total) @\$.70/km	0.70	390.00	Exempt	273.00
Addison Travel Jan 28/26 195km each way (390 km total) @\$.70/km	0.70	390.00	Exempt	273.00
Mitch and Tyler Travel Jan 12/26 156km each way (312 km total) @.70/KM	0.70	312.00	Exempt	218.40

Mitch M., Aaron, Joshua Travel Jan 12/26 195km each way (390 km total) @\$.70/km	0.70	390.00	Exempt	273.00
Mitch and Tyler Travel Jan 13/26 156km each way (312 km total) @.70/KM	0.70	312.00	Exempt	218.40
Mitch M., Aaron, Joshua Travel Jan 13/26 195km each way (390 km total) @\$.70/km	0.70	390.00	Exempt	273.00
Mitch and Tyler Travel Jan 14/26 156km each way (312 km total) @.70/KM	0.70	312.00	Exempt	218.40
Mitch M., Aaron, Joshua Travel Jan 14/26 195km each way (390 km total) @\$.70/km	0.70	390.00	Exempt	273.00
Mitch and Tyler Travel Jan 15/26 156km each way (312 km total) @.70/KM	0.70	312.00	Exempt	218.40
Mitch M., Aaron, Joshua Travel Jan 15/26 195km each way (390 km total) @\$.70/km	0.70	390.00	Exempt	273.00
Mitch and Tyler Travel Jan 16/26 156km each way (312 km total) @.70/KM	0.70	312.00	Exempt	218.40
Mitch M., Aaron, Joshua Travel Jan 16/26 195km each way (390 km total) @\$.70/km	0.70	390.00	Exempt	273.00
Mitch - Labour Credit hrs for repairs on Building 1 P-tac units	6	-95.01	HST	-570.06

If payment is not received within 30 days, 2% will be added monthly.

SUBTOTAL	264,835.80
GST/HST @ 13%	33,711.77
TOTAL	298,547.57

BALANCE DUE

\$298,547.57

TAX SUMMARY

	RATE	TAX	NET
GST/HST @ 13%		33,711.77	259,321.20



648 McKay Street Unit B
Kingston ON K7M 5V9
6136346100
info@plumbingbyhogan.com
GST/HST Registration No.: 809760010RT0001

INVOICE

BILL TO
KANATA WOODS INC.
692 McKay Street
Kingston ON K7M 7G2

INVOICE 120404
DATE 04/16/2026
TERMS Due on Receipt
DUE DATE 04/16/2026

P.O. NUMBER
Kanata

DESCRIPTION	QTY	RATE	TAX	AMOUNT
Kanata				
March 24/26				
Remove and cap temporary gas in stairwell 4				
Chris M.- Labour	7	115.00	HST	805.00
Material	1	15.66	HST	15.66
Travel 195km each way (390 km total) @\$.70/km	0.70	390.00	Exempt	273.00

If payment is not received within 30 days, 2% will be added monthly.

SUBTOTAL	1,093.66
GST/HST @ 13%	106.69
TOTAL	1,200.35

BALANCE DUE \$1,200.35

TAX SUMMARY

RATE	TAX	NET
GST/HST @ 13%	106.69	820.66



648 McKay Street Unit B
Kingston ON K7M 5V9
6136346100
info@plumbingbyhogan.com
GST/HST Registration No.: 809760010RT0001

INVOICE

BILL TO
KANATA WOODS INC.
692 McKay Street
Kingston ON K7M 7G2

INVOICE 120570
DATE 06/08/2026
TERMS Due on Receipt
DUE DATE 06/08/2026

P.O. NUMBER
Kanata

DESCRIPTION	QTY	RATE	TAX	AMOUNT
Kanata				
Rough in gas piping to roof top amenity area March 23- May 30/26				
Eric E. - Labour	10.25	95.01	HST	973.85
Chris M.- Labour	39.25	0.00	HST	0.00
Ethan M.- Labour	12	65.00	HST	780.00
Kaitlyn Labour Admin	1	59.66	HST	59.66
Chris Travel March 23/26 195km each way (390 km total) @\$.70/km	0.70	390.00	Exempt	273.00
Chris and Eric Travel May 5/26 195km each way (390 km total) @\$.70/km	0.70	312.00	Exempt	218.40
Chris and Ethan Travel May 7/26 195km each way (390 km total) @\$.70/km	0.70	390.00	Exempt	273.00
Chris Travel May 8/26 195km each way (390 km total) @\$.70/km	0.70	390.00	Exempt	273.00

Payments can be made directly through Quickbooks by VISA, MASTERCARD, or DEBIT via the link on your invoice. VISA and MASTERCARD are also accepted at the office. If payment is not received within 30 days, 2% will be added monthly.

SUBTOTAL	2,850.91
GST/HST @ 13%	235.76
TOTAL	3,086.67
<hr/>	
BALANCE DUE	\$3,086.67

TAX SUMMARY

	RATE	TAX	NET
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GST/HST @ 13%

235.76

1,813.51

This is Exhibit “C” referred to in the Affidavit of Mike Hogan sworn by Mike Hogan of the City of Kingston, in the Province of Ontario, before me at the City of Toronto, in the Province of Ontario, on June 9, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.

A handwritten signature in blue ink, consisting of two distinct parts: a stylized initial 'P' followed by a more complex, cursive signature.

Commissioner for Taking Affidavits (or as may be)

PAVLE MASIC



Account number 80976 0010 RP0001
Date issued May 13, 2026

MIKE HOGAN PLUMBING AND
HEATING INC.
B - 648 MCKAY ST
KINGSTON ON K7M 5V9

Hello,

Subject: Trust accounts examination - payroll

Further to the telephone conversation we had with you on **May 13, 2026**, we will be examining your payroll books and records.

The Income Tax Act, Canada Pension Plan, Employment Insurance Act and Excise Tax Act state that you must keep books and records and that an officer of the Canada Revenue Agency (CRA) may examine them.

By **May 27, 2026**, please send us the following books and records electronically for the period starting **January 1, 2025**, to the most recent pay period:

- payroll journals (registers) that show salaries, wages, taxable benefits, and commissions for each pay period and each employee, including deductions for income tax, Canada Pension Plan contributions, and employment insurance premiums.
- summaries from the payroll journals (registers), showing the total income tax deductions, Canada Pension Plan contributions, and employment insurance premiums for each pay period. Include the total employee part, the total employer part, and the dates employees were paid.
- year 2025 T4 slips and T4 Summary.
- year 2025 T4A slips and T4A Summary.
- list of subcontractors and self-employed individuals, their contact information, and copies of contracts and invoices.
- list of all the taxable benefits for all employees, shareholders, directors, and other person(s).
- automobile lease and purchase agreement(s), including contracts, logbooks, and current odometer reading(s).
- shareholders' loan journal.
- general ledger.
- cash receipts and disbursements journal.
- bank statements and cancelled cheques.
- electronic funds transfer statements.
- detailed (names, amounts, and addresses) list of current accounts receivable (including the business's merchant number) and accounts payable.
- corporate documents (minute book, director registry, shareholder register).

For the year 2023 up to today, please send a list of employee(s)/recipients indicating their dental care insurance or dental services coverage: 1 – Not eligible to access any dental care insurance, or coverage of dental services of any kind, 2 – Payee only, 3 – Payee, spouse and dependent children, 4 – Payee and their spouse, 5 – Payee and their dependent children.

You (or your authorized representative) must send your documents using our online services at canada.ca/cra-sign-in-services.

To make sure we receive your documents when you submit them online:

1. Select "No" to the question "Do you have a case or reference number?"
2. Select "More topics" from the Topic menu
3. Select "Submit documents to support a Trust Accounts Examination"

Also, make sure to enter "**Harmanreet Thind**" in the blank field "Provide a brief description of your document."

You will receive a confirmation number. Please keep that number for your records.

If you cannot send your documents using our online services, call me to make other arrangements.

For more information on how to send your documents online, go to canada.ca/cra-submit-documents-online.

After you send the requested books and records, it is important that a director of the corporation be available by phone to answer questions.

If you don't provide the requested books and records, an officer may go to your place of business to do the examination or we may raise an assessment on your account and take legal action without further notice.

For more information, please call Harmanreet Thind at **416-579-9051**.

If you doubt the validity of this request, please call our Business Enquiries line at **1-800-959-5525**. You can verify this number at **Canada.ca**. An agent can confirm that I am an employee with the Canada Revenue Agency.

Thank you,

Harmanreet Thind
Trust Accounts Examination
5800 Hurontario Street
Mississauga
ON
L5R 4B4
416-579-9051

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¹ Personal information (including the SIN) is collected and used to administer or enforce the Income Tax Act, Part IX of the Excise Tax Act, other federal acts and related programs and activities including administering tax, benefits, rebates, elections, audit, compliance, and collection. The information collected may be disclosed to other federal, provincial, territorial, aboriginal, or foreign government institutions to the extent authorized by law. Failure to provide this information may result in paying interest or penalties, or in other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, and to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Banks CRA PPU 120 and CRA PPU 185 on Info Source at canada.ca/cra-info-source.

IN THE MATTER OF *THE BANKRUPTCY AND INSOLVENCY ACT* R.S.C., 1985, c. B-3, AS AMENDED

AND IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL OF MIKE HOGAN PLUMBING AND HEATING INC., A CORPORATION INCORPORATED UNDER THE LAWS OF THE PROVINCE OF ONTARIO

ONTARIO
SUPERIOR COURT OF JUSTICE
IN BANKRUPTCY AND INSOLVENCY

Proceeding commenced at Ottawa

AFFIDAVIT OF MIKE HOGAN

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Lawyers for the Applicant

TAB 4

**ONTARIO
SUPERIOR COURT OF JUSTICE
IN BANKRUPTCY AND INSOLVENCY**

THE HONOURABLE) TUESDAY, THE 16th
)
JUSTICE KERSHMAN) DAY OF JUNE, 2026

**IN THE MATTER OF *THE BANKRUPTCY AND INSOLVENCY ACT*
R.S.C., 1985, c. B-3, AS AMENDED**

**AND IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL
OF MIKE HOGAN PLUMBING AND HEATING INC.,
A CORPORATION INCORPORATED UNDER THE LAWS OF THE
PROVINCE OF ONTARIO**

ORDER

THIS MOTION, made by Mike Hogan Plumbing and Heating Inc. (the "**Applicant**") for an order pursuant to the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the "**BIA**"), was heard this day by judicial videoconference via Zoom.

WHEREAS the Applicant filed a Notice of Intention to Make a Proposal to its creditors on March 30, 2026 (the "**NOI**") and has filed an application with the Court for a further extension of time to make a proposal in accordance with s. 50.4(9) of the **BIA**;

ON READING the Notice of Motion, the Affidavit of Mike Hogan, affirmed June 9, 2026, and the Exhibits thereto (the "**Hogan Affidavit**"), filed, the Second Report of Link & Associates Inc, in its capacity as Proposal Trustee (the "**Proposal Trustee**"), dated June 8, 2026 (the "**Second Report**"), and on reading the Applicant's updated cash-flow statement, appended to the Second Report, and on hearing the submissions of counsel to the Applicant, counsel for the Proposal Trustee, and such other counsel that were present, no one appearing for any other party, although duly served as appears from the Affidavit of Service of Hannah Salako, dated June 9, 2026, filed;

EXTENSION OF TIME TO MAKE A PROPOSAL

1. **THIS COURT ORDERS** that the time within which to make a proposal pursuant to section 62(1) of the BIA and the corresponding stay of proceedings provided for in section 69 of the BIA, be and are hereby extended in accordance with section 50.4(9) of the BIA to and including July 30, 2026.

APPROVAL OF SECOND REPORT

2. **THIS COURT ORDERS** that the Second Report and the activities of the Proposal Trustee, as applicable, referred to therein, be and are hereby approved.

GENERAL

3. **THIS COURT ORDERS** that this Order shall have full force and effect in all provinces and territories in Canada.

4. **THIS COURT REQUESTS** the aid and recognition of any court, tribunal or any judicial, regulatory, or administrative body in any province or territory of Canada and the Federal Court of Canada and any judicial, regulatory, or administrative tribunal or other court constituted pursuant to the Parliament of Canada or the legislature of any province and any court or any judicial, regulatory or administrative body of the United States and the states of other subdivisions of the United States and of any other nation or state to act in aid of and to be complementary to this Court in carrying out the terms of this Order.

5. **THIS COURT ORDERS** that this Order and all of its provisions are effective as of 12:01 a.m. (Eastern Time) on the date of this Order without the need for entry or filing.

Kershman J.

IN THE MATTER OF *THE BANKRUPTCY AND INSOLVENCY ACT* R.S.C., 1985, c. B-3, AS AMENDED

AND IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL OF MIKE HOGAN PLUMBING AND HEATING INC., A CORPORATION INCORPORATED UNDER THE LAWS OF THE PROVINCE OF ONTARIO

ONTARIO

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ORDER

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MOTION RECORD

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