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

**To: The Creditors of Mike Hogan Plumbing and Heating Inc.**

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 (**"BIA"**) on March 30, 2026 (the **"NOI Filing Date"**) and Link & Associates Inc. consented to act as the Trustee under the Proposal (the **"Proposal Trustee"**).

The Company obtained two (2) Court-authorized extensions of time to file its proposal and obtained Court approval to make payments to its suppliers and unions as set out in the Lien Regularization Order and the First Extension Order both dated May 4, 2026 (the **"Court Orders"**).

The Company filed a proposal (the **"Proposal"**) with the Office of the Superintendent of Bankruptcy on July 30, 2026 (the **"Proposal Filing Date"**).

The Proposal Trustee hereby provides the creditors with the following documents:

- Notice of Proposal to Creditors calling a meeting of creditors for August 20, 2026.
- Certificate of Filing of a Proposal.
- A copy of the Proposal dated July 30, 2026.
- Statement of Affairs as at the NOI Filing Date, March 30, 2026.
- Combined Proof of Claim (Form 31) and Proxy (Form 36)
- Voting Letter (Form 37)
- Guide for completion of proofs of claim and proxies

## Meeting of Creditors

A meeting of creditors (the **"Meeting"**) to consider the Proposal will be held via videoconference on Microsoft Teams on August 20, 2026 at 11:00 a.m. as follows:

https://teams.microsoft.com/meet/27008338911157?p=vAIZvc7go4HKAuYJC6

Meeting ID: 270 083 389 111 57 Passcode: PR9wd99Y

An electronic Meeting invitation will also be sent to those creditors having provided e-mail addresses.

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

## Notice re: Creditor Amounts Listed on the Statement of Affairs

It is important to take notice that amounts listed as owed to creditors on the enclosed Statement of Affairs as at the NOI Filing Date of March 30, 2026 may differ materially from what is owed as at the Proposal Filing Date July 30, 2026, because many creditors will have received payments on account of lien rights and/or *Construction Act* trust claims, in accordance with the Court Orders.

## The Proposal

A copy of the Proposal is attached.

The Proposal is not being made to Secured Creditors or those holding Trust Claims against trust funds still to be collected by the Company pursuant to the provisions of the *Construction Act*.

- Such creditors will continue to be paid as funds become available as per the Court Orders. To the extent there is a shortfall, the Proposal provides that such creditor may file either a Trust Deficiency Claim or an Ordinary Unsecured Claim.

The Proposal provides for two classes of Unsecured Creditors, one for Trust Deficiency Claims (Class A Unsecured) and one for Ordinary Unsecured Claims Claim (Class B Unsecured). The ultimate recovery for each Class of Unsecured Creditors will depend on the actual claims filed and admitted in each Class.

- The Trustee will provide an estimate of recovery for each Class of Unsecured Creditor in its Preliminary Report (to be distributed at least 10 days prior to the Meeting), and a further update at the Meeting, prior to any vote being taken.

The ability to seek Court approval for the Proposal will require the consent of His Majesty in right of Canada to the repayment terms for Crown Claims, as defined in the Proposal.

## Determination of Class A and Class B Unsecured Claims

Class A Unsecured Creditors are those creditors which have claims as a supplier of goods or services to a construction job site for which the Debtor received payment prior to the Filing Date and for which there were insufficient remaining project funds and/or holdback to pay the supplier pursuant to the Lien Regularization Order as a Construction Act Secured Creditor, or as a Construction Act Trust Claimant.

Class B Unsecured Creditors are those Unsecured Creditors which do not possess Class A Claims.

The Proposal Trustee shall determine and confirm the amount of each claim for each Class eligible to vote.

## Completing the Proof of Claim Form

A guide for completing proofs of claim, proxies and voting letters is attached.

When completing your Proof of Claim, please make sure to attach all necessary back-up to support the amount being claimed (i.e., statement of account and copies of unpaid invoices which specify which project/municipal address of job sites supplied, and any other documents or correspondence).

The Proposal Trustee will review each Proof of Claim to determine whether it is that of a Class A or Class B Unsecured Creditor.

**If you are uncertain about any aspect of completing the Proof of Claim form, and/or how your Claim is to be classified, please contact the office of the Proposal Trustee for assistance.**

## Eligibility to Vote at the Meeting of Creditors

Creditors must file a properly completed proof of claim with the Proposal Trustee prior to the commencement of the Meeting to be eligible to vote at the Meeting. Creditors may vote in person or by voting letter submitted to the Proposal Trustee prior to the commencement of the Meeting.

Please note that only those creditors wishing to vote at the Meeting are required to file their Proofs of Claim prior to the Meeting being called to order. While not filing a Proof of Claim at this stage does not affect the creditor's ability to receive a future dividend, please refer to paragraphs 28 and 29 of the Proposal with respect to when a Proof of Claim must be filed to be eligible for a dividend.

## Trustee's Preliminary Report to the Creditors

The report of the Proposal Trustee will be distributed to the creditors in a separate mailing at least 10 days prior to the Meeting. The report will address the state of the Company's business and financial affairs, the projected classification of creditors and estimated recovery for each Class, and the recommendation of the Proposal Trustee.

DATED at Woodbridge, Ontario, this 4th day of August, 2026.

**LINK & ASSOCIATES INC.**
Licensed Insolvency Trustee in re Proposal of
Mike Hogan Plumbing and Heating Inc.

Per: ______________________
Robert G. Link, CIRP, LIT

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

Encl.

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

FORM 92
Notice of Proposal to Creditors
(Section 51 of the Act)

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

Take notice that Mike Hogan Plumbing and Heating Inc. of the City of Kingston in the Province of Ontario has lodged with me a proposal under the *Bankruptcy and Insolvency Act*.

A copy of the proposal, a condensed statement of the debtor's assets, and liabilities, and a list of the creditors affected by the proposal and whose claims amount to $250 or more are enclosed.

A general meeting of the creditors will be held on the 20th day of August 2026 at 11:00 AM by Microsoft Teams video conference:

https://teams.microsoft.com/meet/27008338911157?p=vAIZvc7go4HKAuYJC6

Meeting ID: 270 083 389 111 57 Passcode: PR9wd99Y

The creditors or any class of creditors qualified to vote at the meeting may by resolution accept the proposal either as made or as altered or modified at the meeting. If so accepted and if approved by the court the proposal is binding on all the creditors or the class of creditors affected.

Proofs of claim must be lodged with me prior to the commencement of the meeting.

Proxies and voting letters intended to be used at the meeting may be filed at any time up until the moment a vote is called.

Dated at the City of Woodbridge in the Province of Ontario, this 4th day of August 2026.

Link & Associates Inc. - Licensed Insolvency Trustee
Per:

Robert G. Link - Licensed Insolvency Trustee
7050 Weston Road, Suite #228
Woodbridge ON L4L 8G7
Phone: (416) 737-6655 Fax: (416) 862-2136

(A form of proof of claim, a form of proxy and a voting letter should be enclosed with each notice.)

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

FORM 92 --- Continued

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

**List of Creditors with claims of $250 or more.**

| Creditor | Address | Account# | Claim Amount |
|---|---|---|---|
| Bank of Nova Scotia | 4715 Tahoe Blvd.<br>Mississauga ON L4W 0B4 | | 36,211.79 |
| Bank of Nova Scotia | 10 Wright Blvd.<br>Stratford ON N5A 7X9 | | 123,006.92 |
| Bank of Nova Scotia, The | c/o Bankruptcy Highway.com<br>P.O. Box 57100<br>Toronto ON M8Y 3Y2 | | 45,567.00 |
| Bardon Supplies | PO Box 1023, 405 College St. E<br>Belleville ON K8N 4Z6 | | 907,028.93 |
| Canada Revenue Agency | Shawinigan-Sud National Verification and Collection Centre<br>4695 Shawinigan-Sud Blvd.<br>Shawinigan QC G9P 5H9 | 80976 0010 RT | 1,746,617.55 |
| D&D Auto | 1671 Bath Rd<br>Kingston ON K7M 4X2 | | 8,664.50 |
| Eleven Environmental | P.O. Box 285<br>Keene ON K0L 2G0 | | 21,634.98 |
| Emmons Welding | 600 Justus Dr<br>Kingston ON K7M 4H4 | | 1,619.11 |
| Exclusive Cooling Ltd. | 597 Justus Drive<br>Kingston ON K7M 4H5 | | 26,069.86 |
| Hamilton Smith Limited | P.O Box 713<br>Belleville ON K8N 5B3 | | 74,795.55 |
| Hilti (Canada) Corporation | 2201 Bristol Circle, Suite 700<br>Oakville ON L6H 0J8 | | 4,230.72 |
| HTS Engineering Ltd | 115 Norfinch Dr<br>North York ON M3N 1W8 | | 16,357.88 |
| Klimatrol Environmental Systems Ltd. | Units 14 & 15, 12 Bram Court<br>Brampton ON L6W 3R6 | | 38,886.16 |
| KPMG | Suite 400, 863 Princess Street<br>Kingston ON K7L 5N4 | | 9,548.50 |

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

FORM 92 --- Concluded

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

**List of Creditors with claims of $250 or more.**

| Creditor | Address | Account# | Claim Amount |
|---|---|---|---|
| National Concrete | 2464 Sands Rd<br>Battersea ON K0H 1H0 | | 18,303.18 |
| Noble Trade | Building A, 7171 Jane St<br>Concord ON L4K 1A7 | | 739,484.82 |
| O'Dell HVAC Group | 24 Gurdwara Rd.<br>Nepean ON K2E 8B5 | | 661,234.52 |
| Redmond Hearth | 5190 Timberlea Blvd.<br>Mississauaga ON L4W 2S5 | | 2,486.96 |
| Sunbelt Rentals | 2489 Sheffield Rd<br>Ottawa ON K1B 3V6 | | 8,265.85 |
| Suncor Energy Products | Suncor Energy Centre, West Tower, 150 - 6th Avenue SW, 20th Floor<br>Calgary AB T2P 3E3 | | 6,453.53 |
| Toyota Credit Canada Inc. | 80 Micro Court<br>Markham ON L3R 9Z5 | | 67,524.22 |
| U.A. Local 71 | 1250 Ages Drive<br>Ottawa ON K1G 5T4 | | 8,664.53 |
| UA Local 401 | #3, 26 Caristrap Street<br>Bowmanville ON L1C 3Y7 | | 297,176.31 |
| United Rentals | 710 Development Dr<br>Kingston ON K7M 4W7 | | 2,287.81 |
| White Cap Supply Canada | 100 Galcat Drive<br>Vaughan ON L4L 0B9 | | 5,790.28 |
| Winter Heating and Cooling | 4539 Wild Life Lane<br>Battersea ON K0H 1H0 | | 5,058.05 |
| **Total** | | | 4,882,969.51 |

Court No. 33-3353399

Estate No. 33-3353399

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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

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Form 92
Notice of proposal to creditors

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Trustee: Robert G. Link

License: 3100

Email: rlink@linkassociates.ca

Link & Associates Inc. - Licensed Insolvency Trustee
Per:

Robert G. Link - Licensed Insolvency Trustee
7050 Weston Road, Suite #228
Woodbridge ON L4L 8G7
Phone: (416) 737-6655 Fax: (416) 862-2136

Industry Canada | Industrie Canada
Office of the Superintendent of Bankruptcy Canada | Bureau du surintendant des faillites Canada

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

In the Matter of the Proposal of:

**Mike Hogan Plumbing and Heating Inc.**

Debtor

**LINK & ASSOCIATES INC.**
Licensed Insolvency Trustee

| | | | |
|---|---|---|---|
| Date of Proposal: | July 30, 2026 | Security: | $ |
| Meeting of Creditors: | August 20, 2026, 11:00<br>MS Teams Meeting<br>Meeting ID:27008338911157<br>Passcode:PR9wd99Y, Ontario<br>Canada, | | |
| Chair: | Trustee | | |

CERTIFICATE OF FILING OF A PROPOSAL - Section 62

I, the undersigned, Official Receiver in and for this bankruptcy district, do hereby certify that:

- a proposal in respect of the aforenamed debtor was filed under section 62 of the *Bankruptcy and Insolvency Act.*

The aforenamed trustee is required:

- to provide to me, without delay, security in the aforementioned amount; and
- to send to all creditors, at least ten days prior to the meeting, a notice of a meeting of creditors, which will be held at the aforementioned time and place.

Date: July 30, 2026, 16:11

E-File/Dépôt Electronique

Official Receiver

CD Howe Building A/S Ottawa Division, 235 Queen St., Ottawa, Ontario, Canada, K1A0H5, (877)376-9902

Canada

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

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

IN THE MATTER OF THE PROPOSAL OF
MIKE HOGAN PLUMBING AND HEATING INC.
OF THE CITY OF KINGSTON, IN THE PROVINCE OF ONTARIO

# PROPOSAL

**MIKE HOGAN PLUMBING AND HEATING INC.**, of the City of Kingston, in the Province of Ontario, submits the following Proposal under the provisions of the *Bankruptcy and Insolvency Act,* R.S.C. 1985, c. B-3, as amended.

## Definitions

1. In this Proposal:

(a) **"*Act*"** means the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended.

(b) "**Administrative Fees and Expenses**" means:

(i) the proper fees and expenses of the Proposal Trustee, including its legal fees and disbursements; and

(ii) the legal fees and disbursements of the Debtor

on and incidental to the making of this Proposal both before and after the Filing Date and including the fees and expenses of and incidental to the negotiation, preparation, presentation, consideration and implementation of this Proposal, and all proceedings and matters relating to or arising out of this Proposal.

(c) **"Approval Date"** means the date upon which the Order of the Court approving this Proposal becomes final and no longer subject to appeal.

(d) **"Business Day"** means a day, other than a Saturday or Sunday or a day observed as a public holiday under the laws of the Province of Ontario or the federal laws of Canada applicable herein;

(e) **"Claim"** means a claim provable under the *Act*. For greater certainty, the Claim of His Majesty the King in right of Canada with respect to the *Income Tax Act* (Canada) will include:

(i) liabilities under the *Income Tax Act* (Canada) that arise as a result of this Proposal and the implementation of its provisions; and

(ii) the Debtor's liability under the *Income Tax Act* (Canada) for the period up to an including the filing date, for tax, interest and penalty;

(f) **"Construction Act"** means the *Construction Act*, R.S.O. 1990, c. C.30, as amended;

(g) **"Construction Act Secured Creditors"** means those creditors with Secured Claims pursuant to the Lien Regularization Order dated May 4, 2026.

(h) **"Construction Act Trust Claimants"** means those creditors, if any, with claims to funds still owing to the Debtor that constitute trust funds for suppliers of goods and/or services under the *Construction Act*, such trust funds not forming part of the Debtor's property or assets.

(i) **"Continuing Project"** means an active construction or service project listed in Schedule A to the Lien Regularization Order.

(j) **"Creditor"** means any Person having one or more Claim.

(k) **"Court"** means the Ontario Superior Court of Justice in Bankruptcy and Insolvency.

(l) **"Debtor"** means MIKE HOGAN PLUMBING AND HEATING INC.

(m) **"Employee Claims"** means claims of employees and former employees of the Debtor, not to include independent commissioned sales agents or contractors, for amounts equal to the amounts that they would be qualified to receive under paragraph 136(1)(d) of the *Act* if the Debtor became bankrupt on the Filing Date, as well as wages, salaries, commissions or compensation for services rendered after that date and before Court approval of the Proposal;

(n) **"Filing Date"** means the date upon which the Debtor filed its Notice of Intention to Make a Proposal under the Act with the office of the Official Receiver, March 30, 2026.

(o) **"Inspectors"** means the individuals nominated and appointed to carry out the duties described in the Proposal pursuant to the *Act* and described in paragraph 32 hereof.

(p) **"Levy"** means the levy payable to the Superintendent of Bankruptcy pursuant to Section 147 of the *Act*.

(q) **“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*;

(r) **“Lien Claimant”** means any Person with a Lien Claim.

(s) **“Lien Regularization Order”** means the Lien Regularization Order made by the Ontario Superior Court of Justice on May 4, 2026;

(t) **“Ordinary Unsecured Creditors”** means those Unsecured Creditors holding a Unsecured Claim, excluding those Unsecured Creditors holding Trust Deficiency Claims.

(u) **"Person"** means any individual, partnership, joint venture, trust, corporation, unincorporated organization, government or any agency or instrumentality thereof, or any other entity howsoever designated or constituted;

(v) **“Post Filing Goods and Services”** means the goods supplied, services rendered, and other consideration given to the Debtor subsequent to the Filing Date.

(w) **“Post Filing Claims”** means Claims arising in respect of Post Filing Goods and Services

(x) **“Preferred Creditor”** means those creditors of the Debtor whose claims the *Act* directs be paid in priority to the claims of Ordinary Unsecured Creditors in a proposal made by a debtor, after payment of all proper Administrative Fees and Expenses.

(y) **“Proposal”** means this Proposal dated July 30, 2026.

(z) **“Proposal Trustee”** means Link & Associates Inc. or its duly appointed successor or successors.

(aa) **“Secured Creditor”** means a Creditor holding a valid mortgage, hypothec, pledge, charge, lien, interest or privilege or security on or against the property of the Debtor or any part thereof as security for a Claim, including Construction Act Secured Creditors.

(bb) **“Trust Deficiency Creditor”** means those Unsecured Creditors holding Trust Deficiency Claims.

(cc) **“Trustee”** means Proposal Trustee.

(dd) **“Trust Funds”** means the monies owing to the Debtor which are impressed with a trust pursuant to the *Construction Act*.

(ee) **“Unsecured Creditors”** means those Persons with unsecured Claims as at the

Filing Date, including contingent or unliquidated Claims arising out of any transaction entered into prior to the Filing Date which are proven in accordance with the Act, except for those Claims:

(i) that have been finally and conclusively disallowed;

(ii) that may be contingent or unliquidated and found by the Court not to be a claim provable;

(iii) that are Claims by Secured Creditors, Preferred Creditors, Construction Act Secured Creditors or Construction Act Trust Claimants.

**Headings**

2. The division of the Proposal into parts, paragraphs and subparagraphs, and the insertion of headings herein, are for convenience of reference only and are not to affect the construction or the interpretation of this Proposal.

**General Intent**

3. The purpose of this Proposal is to effect a compromise of the Claims of the Preferred and Unsecured Creditors of the Debtor; and to obtain the consent of His Majesty the King in right of Canada to extend the repayment period for Crown Claims, without penalties and interest.

**Secured Creditor Claims**

4. This Proposal is not being made to the Secured Creditors and no claims of Secured Creditors, if any, will be affected by this Proposal.

5. Secured Creditors include those creditors which have Claims as Construction Act Secured Creditors arising out of the Lien Regularization Order, and shall continue to be paid by the Debtor in accordance with the terms of the Lien Regularization Order.

6. Between the Filing Date and date of filing of this Proposal, the Debtor expects all or substantially all the Claims of Construction Act Secured Creditors to have been paid or provided for in full.

**Preferred Creditor Claims**

7. Preferred Claims, if any, without interest, will be paid in priority to all Claims of Unsecured Creditors. There are no known Preferred Claims.

**Construction Act Trust Claims**

8. This Proposal is not being made to those creditors with Construction Act Trust Claims for which there are Trust Funds still owing to the Debtor, and no claims of creditors holding trust claims under the *Construction Act* to those Trust Funds, if any, will be affected by this Proposal. Creditors with Construction Act Trust Claims shall continue to be paid by

the Debtor in accordance with the trust provisions of the *Construction Act*, to the extent there are Trust Funds still to be collected by the Debtor from which to satisfy the Construction Act Trust Claims.

9. To the extent there are no remaining Trust Funds owing to the Debtor to satisfy a Construction Act Trust Claim, such creditor shall be entitled to file an Unsecured Claim as set out herein as a Trust Deficiency Creditor.

10. For greater certainty, the Debtor has and shall continue to pay any unpaid suppliers as at the Filing Date, from accounts receivable collected after the Filing Date, where the supply of goods or services by the supplier to a job site is clearly identifiable for that project and the receivable collection constitutes Trust Funds.

**Crown Claims**

11. During the period between the Filing Date and the Approval Date, the Debtor shall pay and keep current His Majesty in right of Canada and in right of Ontario all amounts of a kind that could be subject to a demand under subsection 224(1.2) of the Income Tax Act (Canada) or otherwise as provided for in subsection 60(1.1) of the Act or any substantially similar provision of Ontario legislation.

12. All claims of His Majesty in right of Canada or a province of a kind that are referenced in subsection 60(1.1) of the Act ("**Crown Claims**"), and that were outstanding at the Filing Date, **excepting all amounts attributed to penalties and interest,** shall be paid in full within **twenty (20) months and ten (10) days after the Approval Date upon and only with the express written consent of the Crown to extend the repayment period beyond the prescribed six (6) months, and to provide relief from all penalties and interest on the Crown Claims.**

13. For greater certainty, the deemed trust portion of the principal amount of Crown Claims owing as at the Filing Date, excluding penalties and interest, was $2,325,109.01.

**Employee Claims**

14. The Debtor shall pay to its employees and former employees any amount that would be payable under Section 136(1)(d) of the *Act* if the Debtor became bankrupt; such payment to be made immediately upon, and not later than 10 days following the Approval Date.

**Claims of Unsecured Creditors**

15. There shall be two classes of unsecured creditors.

a) **Class A – Trust Deficiency Claims ("Class A Unsecured Claims")**

Those creditors arising out of claims as a supplier of goods or services for which the Debtor received payment prior to the Filing Date and for which there were insufficient remaining project funds and/or holdback to pay the supplier pursuant to the Lien

Regularization Order as a Construction Act Secured Creditor, or as a Construction Act Trust Claimant.

Unsecured Creditors with Class A Claims who have filed valid proofs of claim admitted by the Trustee or the Court, for Claims existing as of the Filing Date will receive a distribution from the Funds paid to the Proposal Trustee as set out below under the heading of “Proposal Terms – Unsecured Creditor Dividend Payments – Class A”.

b) **Class B - Ordinary Unsecured Creditors (“Class B Unsecured Claims”)**

Those Unsecured Creditors which are not Class A Claims.

Ordinary Unsecured Creditors who have filed valid proofs of claim admitted by the Trustee or the Court, for Claims existing as of the Filing Date will receive a distribution from the Funds paid to the Proposal Trustee as set out below under the heading of “Proposal Terms – Unsecured Creditor Dividend Payments Class B”.

**Valuation of Claims**

16. To the extent a Claim is a contingent claim but is a provable claim and is capable of valuation by the Trustee, the Trustee shall value it.

17. A Claim which is contingent, provable and able to be valued, shall rank as a Claim of an Ordinary Unsecured Creditor for the amount of its value, as determined by the Trustee or the Court.

**Proposal Funding**

18. The Debtor will pay to the Proposal Trustee sufficient funds to make the payments contemplated by this Proposal (the **“Proposal Funds”**) as follows:

<u>Crown Claims</u>

The Debtor shall pay $325,109.01 within ten (10) days of the Approval Date (the **“Initial Crown Payment”**), and twenty (20) monthly payments of $100,000 thereafter (the **“Monthly Crown Payments”**), for a total of $2,325,109.01 (the **“Crown Claims Funds”**).

<u>Class A Unsecured</u>

The Debtor shall pay $325,000 (the **“Class A Funds”**) within 30 days of completing payment of $1,225,109.01 towards Crown Claims.

<u>Class B Unsecured</u>

The Debtor shall pay $175,000 (the **“Class B Funds”**) within 30 days of the Debtor completing its payment of Crown Claims in full.

**Proposal Terms – Crown Claims Dividend Payments**

19. From the Crown Claims Funds to be paid to the Trustee pursuant to this Proposal, the Trustee shall distribute dividends without Levy on account of Crown Claims, as follows:

    (i) $325,109.01 within 30 days of the Debtor paying the Initial Crown Payment, six (6) subsequent quarterly dividend payments of $300,000, and a final quarterly payment of $200,000 from the Monthly Crown Payments (the **"Crown Claims Dividend"**).

**Proposal Terms – Unsecured Creditor Dividend Payments**

**Class A**

20. From the Class A Funds to be paid to the Trustee pursuant to this Proposal, after payment of any Preferred Creditor Claims as set forth above, and less the payment of Administrative Fees and Expenses, the Trustee shall distribute the Class A Funds to the Class A Unsecured Creditors (**"Class A Dividends"**) as follows:

    (i) each proven Class A Creditor shall receive up to the first $1,500 of its claim (the **"Class A Base Dividend Amount"**);

    (ii) each proven Class A Creditor owed in excess of the Class A Base Dividend Amount will receive an additional amount (the **"Class A Additional Dividend Amount"**) equal to its pro rata share of the remaining Class A Funds to a maximum of 100 cents on the dollar of its Claim; and

    (iii) any surplus Class A Funds shall be returned to the Debtor.

**Class B**

21. From the Class B Funds to be paid to the Trustee pursuant to this Proposal, after payment of any Preferred Creditor Claims and Class A Claims as set forth above, and less the payment of Administrative Fees and Expenses, the Trustee shall distribute the Class B Funds to the Class B Unsecured Creditors (the **"Class B Dividends"**) as follows:

    (i) each proven Class B Creditor shall receive up to the first $1,500 of its claim (the **"Class B Base Dividend Amount"**);

    (ii) each proven Class B Creditor owed in excess of the Class B Base Dividend Amount will receive an additional amount (the **"Class B Additional Dividend Amount"**) equal to its pro rata share of the remaining Class B Funds to a maximum of 100 cents on the dollar of its Claim.

    (iii) any surplus Class B Funds shall be returned to the Debtor.

22. The Proposal Trustee shall pay the Class A Dividend within 30 days of receipt of the Class A Funds from the Debtor (the **"Class A Dividend Payment Date"**).

23. The Proposal Trustee shall pay the Class B Dividend within 30 days of receipt of the Class B Funds from the Debtor (the **"Class B Dividend Payment Date"**).

24. Any and all payments made by the Proposal Trustee to the Creditors hereunder shall be paid net of levy payable under Section 147 of the Act, save and except for payments on account of the deemed trust owing for Crown Claims.

25. The Debor may increase the amount of the monthly payment on account of Crown Claims and accelerate payments of the Proposal Funds at any time without penalty, and the Trustee shall be authorized to accelerate payment of the Crown Claims Dividend.

**Effect of Payment**

26. All Unsecured Creditors and Preferred Creditors will accept the payments provided for in this Proposal in complete satisfaction of all their Claims, whether against the Debtor, its directors, officers or shareholders, and all liens, certificates of pending litigation, executions or any other similar charges or actions or proceedings in respect of such Claims will have no effect in law or in equity against the property, assets and undertaking of the Debtor.

27. Upon the making of all payments provided for in this part, any and all such liens, certificates of pending litigation, executions or other similar charges or actions will be forever discharged and released, dismissed or vacated without costs to the Debtor.

**Proof of Claim and Claims Bar Date**

28. Within 15 business days of the Approval Date, the Trustee may give notice pursuant to Section 149 of the *Act* (the **"S. 149 Notice"**) by registered or verifiable mail to every Person with a Claim (other than Post Filing Claims) of which the Trustee has notice or knowledge but whose Claim has not been filed or proved, advising that if such Person does not prove its Claim within a period of thirty (30) days after the sending of the S. 149 Notice (the **"Claims Bar Date"**) the Trustee will proceed to declare interim or final dividends without regard to such Person's Claim.

29. Subject to any exceptions set out in Sections 149(2), (3) and (4) of the *Act,* any Person so notified that does not file its Claim by the Claims Bar Date shall be barred from making a Claim in this Proposal or sharing in any dividend hereunder, and such Claim shall be forever barred, extinguished and released.

**Administrative Fees and Expenses**

30. The Administrative Fees and Expenses shall be paid in priority to all Claims and shall be a first charge thereon. Payment of all proper Administrative Fees and Expenses on and incidental to the proceedings arising out of the Proposal, or in the bankruptcy, if any, will be made in priority to all Claims.

31. The Trustee will be at liberty to withdraw and pay such Administrative Fees and Expenses at any time and from time-to-time subject to final approval by the Superior Court in Bankruptcy and Insolvency upon completion of the Proposal. The Trustee's

fees shall be billed based on the actual time incurred on the file and charged at its standard hourly rates, plus any applicable taxes. The Trustee's disbursements will be charged in addition to its fees based on the actual costs incurred and/or as allowed by tariff.

**Inspectors**

32. At the meeting of the Creditors to be held to consider the Proposal:

(a) the said Creditors may appoint one or more but not exceeding 5 persons to act as Inspectors whose powers will be limited to:

(i) the power to waive any defaults in the performance of any provisions of this Proposal;

(ii) advising the Proposal Trustee from time to time with respect to any matter that the Proposal Trustee may refer to them;

(iii) advising the Proposal Trustee concerning any dispute which may arise as to the validity of Claims of Creditors under this Proposal including the settlement of same; and

(iv) authorizing an extension of the time for payments due from the Debtor to the Proposal Trustee or for distribution of dividends from the Proposal Trustee to the Unsecured Creditors.

(b) Any decision, direction or act of the Inspectors may be referred to the Court by the Proposal Trustee and the Court may confirm, reverse or modify the decision, direction or act and make such order as it thinks just.

(c) The authority and term of office of the Inspectors will terminate upon the issuance of the certificate of full performance referred to in section 65.3 of the *Act.*

**Goods or Services Given After Filing Date**

33. Claims arising in respect of goods supplied, services rendered or other consideration given after the Filing Date will be paid by the Debtor in full in the ordinary course of business, and on regular trade terms, in priority to the claims of Ordinary Unsecured Creditors. The Proposal Trustee is not in any way responsible for ensuring that payment is made to any persons supplying post-filing goods and services. All Creditors hereby release and forever discharge the Proposal Trustee from any and all liability relating to the Debtor’s non-payment of any liabilities arising from post-filing obligations set out herein.

**Proposal Trustee**

34. The Proposal Trustee is acting in its capacity as Trustee under the Proposal and is not acting in its personal capacity and will not be responsible or liable for any obligations of

the Debtor. All monies payable under this Proposal shall be paid over to the Proposal Trustee who shall make the payment of all Dividends in accordance with the terms of this Proposal. The Proposal Trustee shall at all times have the authority and powers of a Trustee under the Act, as they may be applicable, including the power to disallow claims.

35. Link & Associates Inc. is acting in its capacity as Proposal Trustee and not in its personal capacity and no officer, director, employee or agent of Link & Associates Inc. shall incur any obligations or liabilities in connection with this Proposal or in respect of the business or liabilities of the Debtor. Any payments made by the Proposal Trustee under the terms of this Proposal hereunder shall be made by the Proposal Trustee net of any levies payable or due under the Act. The assets of the Debtor shall not vest in the Trustee, but shall remain vested in the Debtor.

**Release of Directors**

36. Upon the Approval Date, each and every present and former director of the Debtor shall be released and discharged from any and all claims that arose before the Filing Date and that relate to the obligations of the Debtor where the director is by law liable in their capacity as director for payment of such obligations. This release shall have no force or effect if the Debtor fails to fully perform the Proposal as contemplated herein, and is subject to the exception set forth in Section 50(14) of the Act.

**Non-Application of Sections 95-101 of the *BIA***

37. For the purposes of this Proposal, sections 95-101 (inclusive) of the *BIA* shall not apply.

**Other**

38. This Proposal will be fully performed for the purposes of section 65.3 of the *Act* upon the payment to the Proposal Trustee of all of the Proposal Funds. The Proposal Trustee shall be entitled to, and may apply for, its discharge after having made the payments to the Creditors provided for herein.

39. After the Creditors' acceptance of the Proposal, the Debtor will proceed to apply to have the Proposal approved by the Court and to have the Court make any ancillary orders that may be necessary or desirable. Creditors' acceptance of the Proposal shall constitute their consent to such ancillary Court Orders.

**Binding Effect**

40. The provisions of this Proposal will be binding on all Preferred and Unsecured Creditors and the Debtor, and their respective heirs, executors, administrators, successors and assigns, upon the Approval Date.

**Amendment of Proposal**

41. This Proposal may be amended by the Debtor with the consent of the Trustee at any time prior to the conclusion of the meeting of Unsecured Creditors called to consider the

Proposal, provided that any amendment made pursuant to this paragraph shall not reduce the rights and benefits given to the Unsecured Creditors under the Proposal before any such amendment, and provided further that any and all amendments shall be deemed to be effective as of the filing date of the Proposal.

**Performance Certificate**

42. The Proposal Trustee will give the Debtor and the Official Receiver the certificate provided for in section 65.3 of the *Act* when payment in full of the Proposal Funds required under the Proposal have been made.

DATED at the City of Kingston, in the Province of Ontario, this 30th day of July, 2026.

**MIKE HOGAN PLUMBING AND HEATING INC.**

Per:

Witness

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

**IN THE MATTER OF THE PROPOSAL OF MIKE HOGAN PLUMBING AND HEATING INC.**

ONTARIO
SUPERIOR COURT OF JUSTICE
(IN BANKRUPTCY AND INSOLVENCY)

**PROPOSAL**

IN THE MATTER OF THE PROPOSAL OF
MIKE HOGAN PLUMBING AND HEATING INC.
OF THE CITY OF KINGSTON,
IN THE PROVINCE OF ONTARIO

**LINK & ASSOCIATES INC.**
Licensed Insolvency Trustee
7050 Weston Road, Suite #228
Woodbridge, Ontario
L4L 8G7

Robert G. Link, CIRP, LIT
Tel: (416) 737-6655
Fax: (416) 862-2136
rlink@linkassociates.ca

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

[X] Original [ ] Amended

-- Form 78 --

Statement of Affairs (Corporate Proposal)

(Subsection 49(2) and Paragraph 158(d) of the Act / subsections 50(2) and 62(1) of the Act)

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

To the debtor:

You are required to carefully and accurately complete this form and the applicable attachments showing the state of your affairs on the date of the filing of your proposal (or notice of intention, if applicable), on the 30th day of March 2026. When completed, this form and the applicable attachments will constitute the Statement of Affairs and must be verified by oath or solemn declaration by a duly authorized director, if the debtor is a corporation, or by yourself, in other cases..

Give reasons for the bankrupt's/debtor's financial difficulty (Select all that apply and provide details):

- [ ] Negative market conditions;
- [ ] Lack of Working Capital/Funding;
- [ ] Overhead Increasing;
- [ ] Faulty Accounting;
- [ ] Foreign Exchange Fluctuations;
- [ ] Competition;
- [ ] Faulty Infrastructure or Business Model;
- [x] Tax Liabilities;
- [ ] Economic Downturn;
- [ ] Legislated or Regulatory Restrictions;
- [ ] Unsuccessful Marketing Initiatives;
- [ ] Labour;
- [x] Poor Financial Performance;
- [ ] Natural Disaster;
- [ ] Personal Issues;
- [x] Other (Please specify).
- [ ] Legal Matters (Provide details);
- [x] Increased Cost of Doing Business;
- [x] Poor Management;

Provide relevant details:

[ Tax Liabilities ] Failure to remit Source Deductions and HST, plus accrual of penalties and interest, totalling over $5.1 million
[ Poor Financial Performance ] Losses in 2020, 2022, 2023 and 2024 totalling $1.7 million
[ Increased Cost of Doing Business ] Increasing cost of labour and materials during/post-Covid
[ Poor Management ] Failure to manage accounts receivable collections and address customer delinquencies
[ Other ] Unpaid suppliers with possible lien rights and trust claims under Construction Act in excess of $2.4 million

**ASSETS**
(totals from the list of assets as stated and estimated by bankrupt/debtor)

| | | |
|---|---|---|
| 1. Cash on hand | | 289,000.00 |
| 2. Deposits in financial institutions | | 0.00 |
| 3. Accounts receivable and other receivables | | |
| Total amount | 4,750,000.00 | |
| Estimated realizable value | 4,750,000.00 | 4,750,000.00 |
| 4. Inventory | | 15,000.00 |
| 5. Trade fixtures, etc. | | 0.00 |
| 6. Livestock | | 0.00 |
| 7. Machinery and equipment | | 80,000.00 |
| 8. Real property or immovables | | 0.00 |
| 9. Furniture | | 0.00 |
| 10. Intangible assets (Intellectual properties, licences, cryptocurrencies, digital tokens, etc.) | | 0.00 |
| 11. Vehicles | | 296,742.93 |
| 12. Securities (shares, bonds, debentures, etc.) | | 0.00 |
| 13. Other property | | 0.00 |
| Total of lines 1 to 13 | | 5,430,742.93 |
| If debtor is a corporation, add: | | |
| Amount of subscribed capital | 98.00 | |
| Amount paid on capital | 98.00 | |
| Balance subscribed and unpaid | 0.00 | |
| Estimated to produce | 0.00 | 0.00 |
| Total assets | | 5,430,742.93 |
| Deficiency | | -2,817,250.66 |
| Total value of assets located outside Canada included in lines 1 to 13 | | 0.00 |

**LIABILITIES**
(totals from the list of liabilities as stated and estimated by bankrupt/debtor)

| | |
|---|---|
| 1. Secured creditors | 226,742.93 |
| 2. Preferred creditors, securities, and priorities | 2,496,599.78 |
| 3. Unsecured creditors | 2,159,626.80 |
| 4. Contingent, trust claims or other liabilities estimated to be provable for | 3,365,024.08 |
| Total liabilities | 8,247,993.59 |
| Surplus | 2,817,250.66 |

List of Assets

*Arrange by Nature of asset and number consecutively*

| No. | Nature of asset [1] | Address/Location | Asset located outside Canada | Details | Percentage of bankrupt's/debtor's interest | Total value of the bankrupt's/debtor's interest | Estimated realizable value | Equity or Surplus | Placeholder (values on this line are for notification |
|---|---|---|---|---|---|---|---|---|---|
| 101 | Cash on hand | n/a | ☐ | Cash on Hand - Business Current Account | 100.00 | 289,000.00 | 289,000.00 | 289,000.00 | ☐ |
| 01 | Vehicles | n/a | ☐ | 2021 - Toyota - Tacoma - **1993 | 100.00 | 38,627.15 | 38,627.15 | 0.00 | ☐ |
| 02 | Vehicles | n/a | ☐ | 2022 - Chevrolet - Colorado - **8748 | 100.00 | 15,100.04 | 15,100.04 | 0.00 | ☐ |
| 03 | Vehicles | n/a | ☐ | 2022 - Chevrolet - Silverado 1500 - **4935 | 100.00 | 34,771.12 | 34,771.12 | 0.00 | ☐ |
| 04 | Vehicles | n/a | ☐ | 2023 - Chevrolet - Express Cargo Van - **4835 | 100.00 | 36,508.61 | 36,508.61 | 0.00 | ☐ |
| 05 | Vehicles | n/a | ☐ | 2023 - Toyota - Tundra 4x4 - **1406 | 100.00 | 67,524.22 | 67,524.22 | 0.00 | ☐ |
| 06 | Vehicles | n/a | ☐ | 2024 - Chevrolet - Silverado 1500 - **5858 | 100.00 | 36,211.79 | 36,211.79 | 0.00 | ☐ |
| 07 | Vehicles | n/a | ☐ | 9 various trucks (5 Chev, 2 Toyota, 1 Ford, 1 GMC) - Various | 100.00 | 70,000.00 | 70,000.00 | 70,000.00 | ☐ |
| 1101 | Machinery, equipment and plant | n/a | ☐ | Business Assets - Machinery - Shop and Service Equipment, Tools | 100.00 | 80,000.00 | 80,000.00 | 80,000.00 | ☐ |
| 1102 | Inventory | n/a | ☐ | Business Assets - Stock In Trade - Plumbing and HVAC materials and supplies | 100.00 | 15,000.00 | 15,000.00 | 15,000.00 | ☐ |
| 1301 | Accounts receivable | Various | ☐ | Debts Due - Business - Various Accounts Receivable | 100.00 | 4,750,000.00 | 4,750,000.00 | 4,750,000.00 | ☐ |
| | | | | | Total | 5,430,742.93 | 5,430,742.93 | | |

[1] Choose one option for each item: Cash on hand; Deposits in financial institutions; Accounts receivable and other receivables; Inventory; Trade fixtures, etc.; Livestock; Machinery and equipment; Residential rental property; Commercial building; Industrial building; Land; Immovable industrial equipment; Other real property; Furniture; Intangible assets (intellectual properties, licences, cryptocurrencies, digital tokens, etc.); Vehicles; Securities (shares, bonds, debentures, etc.); Bills of exchange, promissory note, etc.; Tax refunds; Other personal property.

Michael Daniel Hogan

24-Jul-2026

Date

# FORM 78 – Continued

List of Liabilities

| No. | Name of creditor or claimant | Address | Nature of liability 2 | Details | Date given/ incurred | Amount of Claim: Unsecured | Amount of Claim: Secured | Amount of Claim: Preferred/Priorities | Amount of Claim: Contingent, trust claims or other liabilities | Amount of Claim: Total amount of claim | Asset securing the liability | Ground for the right to a priority 3 | Estimated surplus or (deficit) from security | Place-holder (values on this line are for notification only) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Bank of Nova Scotia | 4715 Tahoe Blvd. Mississauga ON L4W 0B4 | Chattel Mortgages or movable hypothec | Vehicle Loan | 27-Jan-2025 | 0.00 | 38,211.79 | 0.00 | 0.00 | 38,211.79 | 806 | | 0.00 | ☐ |
| 2 | Bank of Nova Scotia | 10 Wright Blvd. Stratford ON N5A 7X9 | Chattel Mortgages or movable hypothec | Vehicle Loans | 12-May-2023 | 0.00 | 123,006.92 | 0.00 | 0.00 | 123,006.92 | 801,802,803,804 | | 0.00 | ☐ |
| 3 | Bank of Nova Scotia, The | c/o Bankruptcy Highway.com P.O. Box 57100 Toronto ON M8Y 3Y2 | Bank Loans except real property mortgage | Visa | | 45,567.00 | 0.00 | 0.00 | 0.00 | 45,567.00 | | | 0.00 | ☐ |
| 4 | Bardon Supplies | PO Box 1023, 405 College St. E Belleville ON K8N 4Z6 | Accounts payable | | | 0.00 | 0.00 | 907,028.93 | 0.00 | 907,028.93 | | Other | 0.00 | ☐ |
| 5 | Business Development Bank of Canada | 1000 Gardiners Road, Suite 201 Kingston ON K7P 3C4 | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | ☒ |
| 6 | Canada Revenue Agency | Shawinigan-Sud National Verification and Collection Centre 4695 Shawinigan-Sud Blvd. Shawinigan QC G9P 5H9 | Sales taxes | HST | | 1,746,617.55 | 0.00 | 0.00 | 0.00 | 1,746,617.55 | | | 0.00 | ☐ |
| 7 | Canada Revenue Agency | Shawinigan-Sud National Verification and Collection Centre 4695 Shawinigan-Sud Blvd. Shawinigan QC G9P 5H9 | Employee source deductions | Payroll Taxes | | 0.00 | 0.00 | 0.00 | 3,365,024.08 | 3,365,024.08 | | Deemed trust in favour of the Crown | 0.00 | ☐ |
| 8 | D&D Auto | 1671 Bath Rd Kingston ON K7M 4X2 | Accounts payable | | | 8,664.50 | 0.00 | 0.00 | 0.00 | 8,664.50 | | | 0.00 | ☐ |
| 9 | Eleven Environmental | P.O. Box 285 Keene ON K0L 2G0 | Accounts payable | | | 0.00 | 0.00 | 21,634.98 | 0.00 | 21,634.98 | | Other | 0.00 | ☐ |
| 10 | Emmons Welding | 600 Justus Dr Kingston ON K7M 4H4 | Accounts payable | | | 0.00 | 0.00 | 1,619.11 | 0.00 | 1,619.11 | | Other | 0.00 | ☐ |
| 11 | Exclusive Cooling Ltd. | 597 Justus Drive Kingston ON K7M 4H5 | Accounts payable | | | 0.00 | 0.00 | 26,069.86 | 0.00 | 26,069.86 | | Other | 0.00 | ☐ |
| 12 | Hamilton Smith Limited | P.O Box 713 Belleville ON K8N 5B3 | Accounts payable | | | 0.00 | 0.00 | 74,795.55 | 0.00 | 74,795.55 | | Other | 0.00 | ☐ |
| 13 | Hilti (Canada) Corporation | 2201 Bristol Circle, Suite 700 Oakville ON L6H 0J8 | Accounts payable | | | 0.00 | 0.00 | 4,230.72 | 0.00 | 4,230.72 | | Other | 0.00 | ☐ |
| 14 | HTS Engineering Ltd | 115 Norfinch Dr North York ON M3N 1W8 | Accounts payable | | | 0.00 | 0.00 | 18,357.88 | 0.00 | 18,357.88 | | Other | 0.00 | ☐ |
| 15 | Kanata Woods Inc. | c/o Dentons Canada LLP, 1420 - 99 Bank Street Ottawa ON K1P 1H4 | Other | Statement of Claim $5.052 Million | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | ☒ |

Michael Daniel Hogan

24-Jul-2026

Date

List of Liabilities

| No. | Name of creditor or claimant | Address | Nature of liability [2] | Details | Date given/ incurred | Amount of Claim: Unsecured | Secured | Preferred/Priorities | Contingent, trust claims or other liabilities | Total amount of claim | Asset securing the liability | Ground for the right to a priority [3] | Estimated surplus or (deficit) from security | Placeholder (values on this line are for notification only) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 16 | Klimatrol Environmental Systems Ltd. | Units 14 & 15, 12 Bram Court Brampton ON L6W 3R6 | Accounts payable | | | 0.00 | 0.00 | 38,888.16 | 0.00 | 38,888.16 | | Other | 0.00 | ☐ |
| 17 | KPMG | Suite 400, 863 Princess Street Kingston ON K7L 5N4 | Accounts payable | | | 9,548.50 | 0.00 | 0.00 | 0.00 | 9,548.50 | | | 0.00 | ☐ |
| 18 | National Concrete | 2464 Sands Rd Battersea ON K0H 1H0 | Accounts payable | | | 0.00 | 0.00 | 18,303.16 | 0.00 | 18,303.16 | | Other | 0.00 | ☐ |
| 19 | Noble Trade | Building A, 7171 Jane St Concord ON L4K 1A7 | Accounts payable | | | 0.00 | 0.00 | 739,484.82 | 0.00 | 739,484.82 | | Other | 0.00 | ☐ |
| 20 | O'Dell HVAC Group | 24 Gurdwara Rd. Nepean ON K2E 8B5 | Accounts payable | | | 337,717.67 | 0.00 | 323,516.85 | 0.00 | 661,234.52 | | Other | 0.00 | ☐ |
| 21 | Redmond Hearth | 5190 Timberlea Blvd. Mississauga ON L4W 2S5 | Accounts payable | | | 0.00 | 0.00 | 2,486.96 | 0.00 | 2,486.96 | | Other | 0.00 | ☐ |
| 22 | Sunbelt Rentals | 2489 Sheffield Rd Ottawa ON K1B 3V6 | Accounts payable | | | 0.00 | 0.00 | 8,265.85 | 0.00 | 8,265.85 | | Other | 0.00 | ☐ |
| 23 | Suncor Energy Products | Suncor Energy Centre, West Tower, 150 - 6th Avenue SW, 20th Floor Calgary AB T2P 3E3 | Accounts payable | | | 6,453.53 | 0.00 | 0.00 | 0.00 | 6,453.53 | | | 0.00 | ☐ |
| 24 | Toyota Credit Canada Inc. | 80 Micro Court Markham ON L3R 9Z5 | Chattel Mortgages or movable hypothec | Vehicle Loan | 01-Sep-2023 | 0.00 | 67,524.22 | 0.00 | 0.00 | 67,524.22 | 805 | | 0.00 | ☐ |
| 25 | U A. Local 71 | 1250 Ages Drive Ottawa ON K1G 5T4 | Accounts payable | Union Contributions | | 0.00 | 0.00 | 8,664.53 | 0.00 | 8,664.53 | | Unpaid amount regarding pension plan | 0.00 | ☐ |
| 26 | UA Local 401 | #3, 26 Caristrap Street Bowmanville ON L1C 3Y7 | Accounts payable | Union Contributions | | 0.00 | 0.00 | 297,176.31 | 0.00 | 297,176.31 | | Unpaid amount regarding pension plan | 0.00 | ☐ |
| 27 | United Rentals | 710 Development Dr Kingston ON K7M 4W7 | Accounts payable | | | 0.00 | 0.00 | 2,287.81 | 0.00 | 2,287.81 | | Other | 0.00 | ☐ |
| 28 | White Cap Supply Canada | 100 Galcat Drive Vaughan ON L4L 0B9 | Accounts payable | | | 0.00 | 0.00 | 5,790.28 | 0.00 | 5,790.28 | | Other | 0.00 | ☐ |
| 29 | Winter Heating and Cooling | 4539 Wild Life Lane Battersea ON K0H 1H0 | Accounts payable | | | 5,058.05 | 0.00 | 0.00 | 0.00 | 5,058.05 | | | 0.00 | ☐ |
| | | | | | Total | 2,159,626.60 | 226,742.63 | 2,496,599.78 | 3,365,024.08 | 8,247,993.59 | | | | |

[2] Choose one option for each item: Accounts payable; Owed rent; Owed wages; Severance pay; Corporate taxes; Sales taxes; Employee source deductions; Litigation/legal costs and awards; Subordinated debenture; Bills of exchange; Promissory notes; Lien notes; Mortgages or hypothec on real or immovable property; Chattel mortgages or movable hypothec; General Security Agreement; Intercompany loans; Bank loans (except real property mortgage); Finance company loans; Shareholder loans; Shares and subscribed capital; Other claim or liability.

[3] Choose one option for each item with a preferred or priority amount: Unpaid supplier; Farmer, fisherman or aquaculturist; Owed wages; Unpaid amount regarding pension plan; Municipal taxes; Rent; Customer of a bankrupt securities firm; Deemed trust in favour of the Crown; Priming charges and interim financing; Environmental liabilities; Other.

Michael Daniel Hogan

24-Jul-2026

Date

I, Michael Daniel Hogan, of the Town of Gananoque in the Province of Ontario, do swear (or solemnly declare) that this statement and the attached lists are, to the best of my knowledge, a full, true and complete statement of the affairs of the Corporation on the 30th day of March 2026 and fully disclose all property of every description that is in my possession or that may devolve on me in accordance with the Act.

SWORN (or SOLEMNLY DECLARED) remotely by Michael Daniel Hogan stated as being located in the City of Kingston in the Province of Ontario before me at the City of Toronto in the Province of Ontario, on this 24th day of July 2026 in accordance with provincial Regulation on Administering Oath or Declaration Remotely.

Michael Daniel Hogan

Pavle Masic, Commissioner of Oaths
For the Province of Ontario
Expires

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

**FORM 31 / 36**
Proof of Claim / Proxy

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

The creditor's preference is to receive all notices and correspondence regarding this claim at the following address and/or facsimile number and/or email address (a mailing address must be provided in all cases):

Address: ____________________
Facsimile: ____________________
Email: ____________________
Contact person name or position: ____________________
Telephone number for contact person: ____________________

In the matter of the proposal of Mike Hogan Plumbing and Heating Inc. of the City of Kingston in the Province of Ontario and the claim of ____________________, creditor.

I, ____________________, of the city of ____________________, a creditor in the above matter, hereby appoint ____________________, of ____________________, to be my proxyholder in the above matter, except as to the receipt of dividends, _____________ with or without) power to appoint another proxyholder in his or her place.

I, ____________________ *(name of creditor or representative of the creditor)*, of ____________________ *(city and province)*, do hereby certify:

1. That I am a creditor of the above-named debtor (or that I am ____________________ *(state position or title)* of ____________________, *(name of creditor or representative of the creditor)* and that I am authorized to represent and *(if the creditor is a corporation)* that I have authority to bind the creditor of the above-named debtor).

2. That I have knowledge of all the circumstances connected with the claim referred to below.

3. That the debtor was, at the date of the notice of intention to make a proposal, namely the 30th day of March 2026, indebted to the creditor in the sum of $____________________, and still is, at the date of the filing of the Proposal, namely the 30th of July, 2026 indebted to the creditor in the sum of $____________________, as specified in the statement of account (or affidavit) attached and marked **Schedule "A"**, after deducting any counterclaims to which the debtor is entitled. Any debt payable in a currency other than Canadian currency was converted to Canadian currency as of the date of proposal.

(The attached statement of account or affidavit must specify the supporting documents or other evidence in support of the claim)

4. That, to the best of my knowledge, this debt has never been (or this debt has been or part of this debt has been) statute-barred as determined under the relevant legislation.

5. That payment for this debt by the debtor to the creditor has been due (or has been in default) since the _____ day of _____________ ______, and that the last payment, if any, on this debt by the debtor to the creditor was made on the _____ day of _____________ ______, and/or that the last acknowledgement, if any, of liability for this debt by the debtor to the creditor was made on the _____ day of _____________ ______, as follows:
(Give full particulars of the claim, including its history, any acknowledgement or legal action)

6. (Check and complete appropriate category)

☐ **A. Unsecured claim of** $____________________

(Other than as a customer contemplated by Section 262 of the Act)

That in respect of this debt, I do not hold any assets of the debtor as security and:
(Check appropriate description)

☐ Regarding the amount of $____________________, I do not claim a right to a priority.

☐ Regarding the amount of $ ____________________, I claim a right to a priority under paragraph 136(1)(d) of the Act (Complete paragraph 6E below.)

☐ Regarding the amount of $ ____________________, I claim a right to a priority under paragraph 136(1)(d.01) of the Act.

☐ Regarding the amount of $ ____________________, I claim a right to a priority under paragraph 136(1)(d.02) of the Act.

☐ Regarding the amount of $ ____________________, I claim a right to a priority under paragraph 136(1)(d.1) of the Act.

☐ Regarding the amount of $ ________________________, I claim a right to a priority under paragraph 136(1)(e) of the Act.

☐ Regarding the amount of $ ________________________, I claim a right to a priority under paragraph 136(1)(f) of the Act.

☐ Regarding the amount of $ ________________________, I claim a right to a priority under paragraph 136(1)(g) of the Act.

☐ Regarding the amount of $ ________________________, I claim a right to a priority under paragraph 136(1)(i) of the Act.

(Set out on an attached sheet details to support priority claim)

☐ **B. Claim of Lessor for disclaimer of a lease of** $________________________

That I make a claim under subsection 65.2(4) of the Act, the particulars of which are as follows:
(Give full particulars of the claim, including the calculations upon which the claim is based)

☐ **C. Secured claim of** $________________________

That in respect of this debt, I hold assets of the debtor valued at $_______________ as security, the particulars of which are as follows:
*(Give full particulars of the security, including the date on which the security was given and the value at which you assess the security, and attach a copy of the security documents.)*

A trustee may, pursuant to subsection 128(3) of the Act, redeem a security on payment to the secured creditor of the debt or the value of the security as assessed, in the proof of security, by the secured creditor.

☐ **D. Claim by Farmer, Fisherman or Aquaculturist of** $________________________

That I make a claim under subsection 81.2(1) of the Act for the unpaid amount of $ ___________________
(Attach a copy of sales agreement and delivery receipts)

☐ **E. Claim by Wage Earner of** $________________________

☐ That I make a claim under subsection 81.3(8) of the Act in the amount of $__________,

☐ That I make a claim under subsection 81.4(8) of the Act in the amount of $__________,

☐ **F. Claim by Pension Plan for unpaid amount of** $________________________

☐ That I make a claim under subsection 81.5 of the Act in the amount of $__________,

☐ That I make a claim under subsection 81.6 of the Act in the amount of $__________,

☐ **G. Claim against Director of** $__________

(To be completed when a proposal provides for the compromise of claims against directors)
That I make a claim under subsection 50(13) of the Act, the particulars of which are as follows:
(Give full particulars of the claim, including the calculations upon which the claim is based)

☐ **H. Claim of a Customer of a Bankrupt Securities Firm of** $__________

That I make a claim as a customer for net equity as contemplated by section 262 of the Act, the particulars of which are as follows:
(Give full particulars of the claim, including the calculations upon which the claim is based)

7. That, to the best of my knowledge, I am (or the above-named creditor is) (or am not or is not) related to the debtor within the meaning of section 4 of the Act, and have (or has) (or have not or has not) dealt with the debtor in a non-arm's-length manner.

8. That the following are the payments that I have received from the debtor, the credits that I have allowed to the debtor, and the transfers at undervalue within the meaning of section 2 of the Act that I have been privy to or a party to with the debtor within the three months (or, if the creditor and the debtor are related within the meaning of section 4 of the Act or were not dealing with each other at arm's length, within the 12 months) immediately before the date of the initial bankruptcy event within the meaning of section 2 of the Act:
(Provide details of payments, credits and transfers at undervalue)

9. (Applicable only in the case of the bankruptcy of an individual.)

☐ Whenever the trustee reviews the financial situation of a bankrupt to redetermine whether or not the bankrupt is required to make payments under section 68 of the Act, I request to be informed, pursuant to paragraph 68(4) of the Act, of the new fixed amount or of the fact that there is no longer surplus income.

☐ I request that a copy of the report filed by the trustee regarding the bankrupt's application for discharge pursuant to subsection 170(1) of the Act be sent to the above address.

**Warning**: Subsection 201(1) of the Act provides for the imposition of severe penalties in the event that a creditor or person claiming to be a creditor makes any false claim, proof, declaration or statement of account.

Dated at ___________________________________, this ________ day of ________________, ________.

_______________________________________
Witness

_______________________________________
Individual Creditor

_______________________________________
Witness

_______________________________________
Name of Corporate Creditor

Per _______________________________________
Name and Title of Signing Officer

Return To:

Phone Number: ___________________________
Fax Number: _____________________________
E-mail Address: ___________________________

Link & Associates Inc. - Licensed Insolvency Trustee
Per:

_______________________________________
Robert G. Link - Licensed Insolvency Trustee
7050 Weston Road, Suite #228
Woodbridge ON L4L 8G7
Fax: (416) 862-2136
E-mail: rlink@linkassociates.ca

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

FORM 37

Voting Letter
(Paragraph 51(1)(f) of the Act)

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

I, ______________________________, creditor (or I, ______________________________, representative of ______________________________, creditor), of __________________, a creditor in the above matter for the sum of $ ________________________________ , hereby request the trustee acting with respect to the proposal of Mike Hogan Plumbing and Heating Inc., to record my vote ______________ (for or against) the acceptance of the proposal as made on the 30th day of July 2026.

Dated at ____________________________, this ______ day of ____________________ _____________.

_______________________________________
Individual Creditor

____________________________
Witness

_______________________________________
Name of Corporate Creditor

___________________________
Witness

Per _______________________________________
Name and Title of Signing Officer

Return To:

Link & Associates Inc. - Licensed Insolvency Trustee
Per:

_______________________________________
Robert G. Link - Licensed Insolvency Trustee
7050 Weston Road, Suite #228
Woodbridge ON L4L 8G7
Fax: (416) 862-2136
E-mail: rlink@linkassociates.ca

**INSTRUCTIONS AND CHECKLIST TO COMPLETE THE PROOF OF CLAIM FORM (FORM 31) AND PROXY (FORM 36)**

Directive No. 22R

**(Proofs of Claim, Proxies, Quorums and Voting at Meetings of Creditors - Appendix A)**

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**Checklist for Proof of Claim**

This checklist is provided to assist you in preparing the proof of claim form and, if appropriate, the proxy form in a complete and accurate manner. Please check each requirement.

**General**

- The **signature of a witness** is required.
- The document **must be signed** by the individual completing the declaration.
- **Provide the complete address** where all notices or correspondence are to be forwarded along with your phone number, fax number and email address where appropriate.

**Notes**

- It is permissible to file a proof of claim by mail, by fax and/or email.
- A creditor may vote either in person or by proxy at any meeting of creditors if the proof of claim is filed with the trustee prior to the time appointed for the meeting.
- A quorum at any meeting of creditors consists of at least one creditor with a valid proof of claim in attendance in person or by proxy.
- A corporation may vote through an authorized agent or mandatory at meetings of creditors.
- In order for a duly authorized person to have a right to vote, they must be a creditor or be the holder of a properly executed proxy. The name of the creditor must appear in the proxy.
- A creditor who is participating in any distribution from an estate must have filed a proof of claim prior to the distribution being declared.
- In the case of an individual bankrupt, by checking the appropriate box or boxes at the bottom of the proof of claim form, you may request that the trustee advise you of any material change in the financial situation of the bankrupt or the amount the bankrupt is required to pay into the bankruptcy, and a copy of the trustee's report on the discharge of the bankrupt.

**INSTRUCTIONS AND CHECKLIST TO COMPLETE THE PROOF OF CLAIM FORM (FORM 31) AND PROXY (FORM 36)**

**Paragraph 1**

- The creditor must state the full and complete legal name of the individual, company or firm.

- If the individual completing the proof of claim is a representative of the creditor, the individual's position or title must be identified.

**Paragraph 3**

- The amount owing must be set out in paragraph 3.

- A **detailed statement of account** must be attached to the proof of claim and marked "Schedule A" and **must** show the date, number and amount of all invoices or charges, together with the date, number and amount of all credits or payments. The amount on the statement of account must correspond to the amount indicated on the proof of claim.

**Paragraph 4**

**Notes**

- **Paragraph A** applies to *ordinary unsecured claims*. In addition to recording the amount of the claim, please indicate whether the claim has a priority pursuant to section 136 of the Act.

- **Paragraph B** applies to *lessor claims* in a commercial proposal. Please ensure that the claim applies to a commercial proposal and, if so, include the full particulars of the claim.

- **Paragraph C** applies to *secured claims*. Please indicate the dollar value of the security and attach copies of the security document. In addition, please attach copies of the security registration documents, where appropriate.

- **Paragraph D** applies to *inventory claims of farmers, fishermen and aquaculturists*. Please note that such claims apply only to inventory supplied from farmers, fishermen and aquaculturists within 15 (fifteen) days of the date of bankruptcy. In addition, please attach copies of any applicable sales agreements and delivery slips.

- **Paragraph E** applies to *claims by wage earners.* Please note that such claims apply only for unpaid wages owed upon the bankruptcy of an employer or when the employer becomes subject to a receivership.

- **Paragraph F** applies to *claims by employees for unpaid amounts regarding pension plans.* Please note that such claims apply only to unremitted pension contributions outstanding when the sponsoring employer becomes bankrupt or is subject to a receivership.

**INSTRUCTIONS AND CHECKLIST TO COMPLETE THE PROOF OF CLAIM FORM (FORM 31) AND PROXY (FORM 36)**

- **Paragraph G** applies to *claims against directors.* Please note that such claims apply only to directors of corporations that have filed a commercial proposal to creditors that includes a compromise of statutory claims against directors.

- **Paragraph H** applies to *claims of customers of a bankrupt securities firm.* Please ensure that the claim of the customer is for net equity and, if so, include the full particulars of the claim, including the calculations upon which the claim is based.

**Paragraph 5**

- All claimants must indicate whether or not they are related to the debtor, as defined in section 4 of the Act, or dealt with the debtor in a non-arm's-length manner.

**Paragraph 6**

- All claimants must attach a detailed list of **all payments or credits** received or granted as follows:

  a. **within the three (3) months preceding** the initial bankruptcy event (including the bankruptcy or the proposal);

  b. **within the twelve (12) months preceding** the initial bankruptcy event (including the bankruptcy or the proposal) in the case where the claimant and the debtor **were not** dealing at arm's length.

**Proxy holder**

**Note**

The Act permits a proof of claim to be made by a duly authorized representative of a creditor but, in the absence of a properly executed proxy, does not give such an individual the power to vote at the first meeting of creditors nor to act as the proxyholder of the creditors.

**General**

- In order for duly authorized persons to have a right to vote, they must themselves be creditors or be the holders of a properly executed proxy. The name of the creditor must appear in the proxy.

**INSTRUCTIONS AND CHECKLIST TO COMPLETE THE PROOF OF CLAIM FORM (FORM 31) AND PROXY (FORM 36)**

**Notes**

- A creditor may vote either in person or by proxyholder.
- A proxy may be filed at any time prior to a vote at a meeting of creditors.
- A proxy can be filed with the trustee in person, by mail, by fax or by email.
- A proxy does not have to be under the seal of a corporation unless required by its incorporating documents or its bylaws.
- The individual designated in a proxy cannot be substituted unless the proxy provides for a power of substitution.
- Bankrupts/debtors may not be appointed as proxyholders to vote at any meeting of their creditors.
- The trustee may be appointed as a proxyholder for any creditor.
- A corporation cannot be designated as a proxyholder.