

MANLEY'S BOILER, LLC.

September 24, 2021

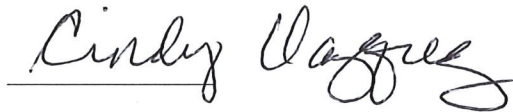
To: Stockholders of Manley's Boiler, LLC

Subject: Assignment for Benefit of Creditors and Stockholder Distribution

As you are aware, earlier this year the board and stockholders of Manley's Boiler, LLC. ("Company") approved an Assignment for Benefit of Creditors ("ABC") by assigning its assets to Manley's Boiler (ABC), LLC ("Assignee"). The Assignee has liquidated all of the Company's assets and has reviewed all claims filed in the ABC which exceed the proceeds from the liquidation of the Company's assets. You should consult with your tax advisor regarding the tax ramifications of the ABC, but there are no funds available for a distribution to stockholders of Manley's Boiler, LLC.

If you have any questions, please contact Cindy Vazquez: cindy.vazquez@armaninollp.com.

Regards,

A handwritten signature in black ink that reads "Cindy Vazquez". The signature is written in a cursive style and is positioned above a horizontal line.

Cindy Vazquez
Representative, Manley's Boiler (ABC), LLC.
in its sole and limited capacity as assignee
for the benefit of creditors of Manley's Boiler, LLC.