

COURT FILE NO.: 2401-15969
COURT COURT OF KING'S BENCH OF ALBERTA
JUDICIAL CENTRE CALGARY



IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, RSC 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF ANGUS A2A GP INC., ANGUS MANOR PARK A2A GP INC., ANGUS MANOR PARK A2A CAPITAL CORP., ANGUS MANOR PARK A2A DEVELOPMENTS INC., HILLS OF WINDRIDGE A2A GP INC., WINDRIDGE A2A DEVELOPMENTS, LLC, FOSSIL CREEK A2A GP INC., FOSSIL CREEK A2A DEVELOPMENTS, LLC, A2A DEVELOPMENTS INC., SERENE COUNTRY HOMES (CANADA) INC., A2A CAPITAL SERVICES CANADA INC., WINGHAM A2A DEVELOPMENTS INC., LAKE HURON SHORES A2A DEVELOPMENTS INC., and MEAFORD A2A DEVELOPMENTS INC.

APPLICANT

ALVAREZ & MARSAL CANADA INC., in its capacity as Court-appointed Monitor of ANGUS A2A GP INC., ANGUS MANOR PARK A2A GP INC., ANGUS MANOR PARK A2A CAPITAL CORP., ANGUS MANOR PARK A2A DEVELOPMENTS INC., HILLS OF WINDRIDGE A2A GP INC., WINDRIDGE A2A DEVELOPMENTS, LLC, FOSSIL CREEK A2A GP INC., FOSSIL CREEK A2A DEVELOPMENTS, LLC, A2A DEVELOPMENTS INC., SERENE COUNTRY HOMES (CANADA) INC., A2A CAPITAL SERVICES CANADA INC., WINGHAM A2A DEVELOPMENTS INC., LAKE HURON SHORES A2A DEVELOPMENTS INC., and MEAFORD A2A DEVELOPMENTS INC.

DOCUMENT

SUPPLEMENTAL BENCH BRIEF OF THE MONITOR

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I. INTRODUCTION

1. This Supplemental Brief is submitted by Alvarez & Marsal Canada Inc. ("**A&M**"), in its capacity as court-appointed monitor (in such capacity, the "**Monitor**") of Angus A2A GP Inc., Angus Manor Park A2A GP Inc., Angus Manor Park A2A Capital Corp., Angus Manor Park A2A Developments Inc., Hills Of Windridge A2A GP Inc., Windridge A2A Developments, LLC, Fossil Creek A2A GP Inc., Fossil Creek A2A Developments, LLC, A2A Developments Inc., Serene Country Homes (Canada) Inc., A2A Capital Services Canada Inc., Meaford A2A Developments Inc., Wingham A2A Developments Inc. and Lake Huron Shores Developments Inc. (collectively, the "**Debtor Companies**" and each a "**Debtor Company**") in connection with the Monitor's application (the "**Monitor's Application**") seeking, among other things, an order:

(i) declaring that the Offshore Investors' (as defined in the Tenth Report of the Monitor dated May 19, 2026 (the "**Tenth Report**")), interests in the Lands (as defined in the Tenth Report), whether legal or beneficial, arising from the Offshore Investors' undivided fractional interest ("**UFIs**") in the Lands, and the Offshore Investors' interests in the proceeds of any sale of the Lands, shall be treated as "property of the Debtor Companies" for the purposes of sections 11.2 and 11.52 of the *Companies' Creditors Arrangement Act*, RSC 1985, c C-36, as amended (the "**CCAA**")¹ and authorizing an expansion of the Administration Charge and Interim Lender's Charge (as defined in paragraph 54 of the Amended and Restated Initial Order pronounced by the Honourable Justice Simard in these proceedings on November 25, 2025 (the "**ARIO**")) to attach to the Offshore Investors' UFIs in the Lands and the Offshore Investors' interest, whether legal or beneficial, in the proceeds of any sale of the Lands, including, without limitation, the Offshore Investors' interest in the proceeds of the Fossil Creek Sale and the Water District Sale (each as defined in the Tenth Report); or

(A) in the alternative, authorizing the Monitor to charge the Offshore Investors' interests, whether legal or beneficial, in the Lands, and the proceeds of any sale thereof, in accordance with the Deeds of Covenant (as defined in the Tenth Report) and/or the Special POAs (as defined in the Tenth Report), and declaring that the Monitor has a charge on the Offshore Investors' interest, whether legal or beneficial, in the proceeds of any sale of the Lands including the proceeds of the Fossil Creek Sale and the Water District Sale; and

¹ [Companies Creditors Arrangement Act, RSC 1985, c C-36](#) ["**CCAA**"].

- (b) such further and other relief as this Honourable Court deems appropriate.
2. The Monitor's Application was heard and decided on May 28, 2026, with the exception of the expansion of the Administration Charge and Interim Lender's Charge (collectively, the "**Charges**"), which was adjourned to July 10, 2026 by an Order pronounced by the Honourable Justice Dunlop on May 28, 2026.
3. In particular, the Monitor submits this Supplemental Brief in support of its position that:
- (a) pursuant to the ARIO, the Debtor Companies cannot be managed or directed by anyone other than the Monitor;
- (b) former management lacks standing to oppose the Monitor's Application in the name of the Debtor Companies; and
- (c) any person (party or non-party) who controls or directs opposition to the Monitor's Application in the name of any Debtor Company should, jointly and severally, bear the costs of the Monitor's Application.
4. Capitalized terms not otherwise defined herein shall have the meaning ascribed to them in the ARIO and the Tenth Report.

II. **FACTS**

5. This Supplemental Brief adopts and relies upon the facts detailed in the Tenth Report and the First Supplement to the Tenth Report of the Monitor dated June 12, 2026, and the Monitor's Brief of Law filed May 20, 2026 (the "**Monitor's Brief**"), but the Monitor wishes to supplement the same with the following summary of certain key facts.

A Debtor Companies and Former Management

6. The Debtor Companies form part of a larger corporate structure engaged in real estate and land investment in Canada and the United States (the "**A2A Group**"). The parent entities of the A2A Group are registered in Singapore and are ostensibly controlled by Foo Tiang Meng Dirk Robert (a/k/a "**Dirk Foo**").²
7. The A2A Group raised funds from Canadian Investors (as defined in the Tenth Report) and Offshore Investors (collectively, "**Investors**"), purportedly to develop real estate projects, though no projects were substantially developed. Investors acquired UFIs in real estate, either indirectly (in the case of Canadian Investors) or directly (in the case of Offshore Investors). Canadian

² *Angus A2A GP Inc. (Re)*, [2025 ABKB 613](#) at para 3.

Investors acquired trust interests, and the trusts held partnership interests in limited partnerships that themselves held UFI's. Offshore Investors acquired UFI's directly and are titleholders.³

8. On November 14, 2024, on application by an *ad hoc* group of Canadian investors in various real estate and land investment projects, this Honourable Court pronounced an initial order pursuant to the CCAA, which, among other things, granted the Debtor Companies protection under the CCAA and appointed A&M as Monitor of the Debtor Companies with certain enhanced powers (the "**Initial Order**").
9. The ARIO was granted in these proceedings on November 25, 2025. Pursuant to the ARIO, all current and former directors and officers of the Debtor Companies have no further power or authority to manage or direct the Debtor Companies.⁴ Such powers are exclusively the Monitor's.
10. Though the Initial Order was obtained by an *ad hoc* group of Canadian Investors, these CCAA proceedings are now broadly supported by the Investors.⁵
11. Notwithstanding the foregoing, counsel from Bennett Jones LLP and Miles Davison LLP (collectively, "**Opposing Counsel**") repeatedly opposed relief sought by the Monitor in these proceedings purportedly in the name of the Debtor Companies. The evidence adduced by the Debtor Companies, in the Affidavits of Allan Lind, a former director of certain Debtor Companies, indicates that Dirk Foo is the person directing counsel in these proceedings, purportedly on behalf of the Debtor Companies.⁶ Given that the pre-CCAA directors and officers of the Debtor Companies have no further authority to direct the Debtor Companies, the interests that are being advanced in the name of the Debtor Companies are being advanced at the direction, and for the benefit, of prior management (*i.e.*, Allan Lind and Dirk Foo).
12. On Dirk Foo's direction, and with the cooperation and assistance of Allan Lind, the Debtor Companies have repeatedly opposed the Monitor's efforts in these CCAA proceedings and failed to co-operate with the Monitor. Such opposition is frequently on grounds which have already been decided by this Court, forcing the Monitor and Representative Counsel (as defined in the ARIO) to relitigate previously decided matters at the costs of the true economic stakeholders, the Investors. This persistent opposition and lack of cooperation has significantly impeded the Monitor's ability to discharge its obligations and has increased the cost of these proceedings for all stakeholders.

³ *Angus A2A GP Inc (Re)*, [2025 ABKB 51](#) at paras [21-31](#) ["**January Decision**"].

⁴ Order of the Honourable Justice C Simard, granted November 25, 2024, *In the Matter of the Companies' Creditors Arrangement Act, RSC 1985, c C-36, as amended, And In the Matter of the Compromise or Arrangement of Angus A2A GP Inc et al*, Court of King's Bench of Alberta Court File No 2401-15969 at para 35 ["**ARIO**"].

⁵ January Decision at para [74](#), affirmed in *Angus A2A GP Inc v Alvarez & Marsal Canada Inc*, [2026 ABCA 156](#) at paras [95-96](#) ["**Appeal Decision**"].

⁶ January Decision at paras [3](#) and [12](#).

Accordingly, Dirk Foo and Allan Lind should bear any costs, jointly and severally, awarded in connection with the Monitor's Application.

B Costs

13. On November 5, 2025, the Monitor, through its counsel, wrote to Opposing Counsel to advise of the Monitor's intention to raise former management's lack of authority to direct Opposing Counsel in the name of the Debtor Companies as a threshold objection to any further application or opposition brought by Opposing Counsel allegedly on behalf of the Debtor Companies.⁷
14. On November 5, 2025, the Monitor, through its counsel, wrote to Opposing Counsel to advise of its intention to seek costs of the Order granted by the Honourable Justice Jones on October 31, 2025 (the "**Jones Order**"), in the amount of \$10,000, jointly and severally, against Dirk Foo and Allan Lind.⁸
15. On December 1, 2025, the Monitor made written submissions to Justice Jones seeking costs of the Jones Order in the amount of \$10,000, jointly and severally, against Dirk Foo and Allan Lind.⁹
16. On December 9, 2025, Justice Jones issued a written endorsement declining to award costs against Dirk Foo and Allan Lind personally in the absence of an application to do so brought by the Monitor on notice to those individuals.¹⁰ However, Justice Jones agreed to hear such an application with respect to costs of the Jones Orders if one was brought by the Monitor in accordance with a timeline prescribed by Justice Jones.¹¹
17. The Monitor ultimately decided not to pursue an application for costs against Dirk Foo and Allan Lind with respect to the Jones Order at that time. However, the Monitor maintains its position advanced in the December 1, 2025 written costs submissions.¹²
18. On May 20, 2026, the Monitor, through its counsel, agreed to a request from Bennett Jones LLP for an adjournment of the portion of the Monitor's Application related to an expansion of the Charges but reiterated the Monitor's position that former management has no further authority to direct Opposing Counsel in the name of the Debtor Companies.¹³

⁷ First Supplement to the Tenth Report of the Monitor dated June 12, 2026 at para 20 [**"Supplement to the Tenth Report"**].

⁸ Supplement to the Tenth Report at para 21.

⁹ Supplement to the Tenth Report at para 22.

¹⁰ Endorsement of the Honourable Justice Jones filed December 9, 2025 at para 14 [**"Jones Endorsement"**].

¹¹ Jones Endorsement at paras 14 and 15.

¹² Supplement to the Tenth Report at para 24.

¹³ Supplement to the Tenth Report at para 25.

19. On June 12, 2026, the Monitor, through its counsel, wrote to Dirk Foo and Allan Lind, with Opposing Counsel carbon copied, to advise of the Monitor's intention to seek costs of the Monitor's Application from any person (party or non-party) who controls or directs opposition to the Monitor's Application in the name of any Debtor Company.
20. On June 12, 2026, the Monitor filed and served an Amended Notice of Application with respect to the Monitor's Application seeking costs of the Monitor's Application from any person (party or non-party) who controls or directs opposition to the Monitor's Application in the name of any Debtor Company.¹⁴

III. ISSUES

21. The principal issues addressed in this supplemental brief are whether:
 - (a) the Debtor Companies can be managed or directed by anyone other than the Monitor;
 - (b) former management has standing to oppose the Monitor's Application in the name of the Debtor Companies; and
 - (c) costs of the Monitor's Application should be borne by any person (party or non-party) who controls or directs opposition to the Monitor's Application in the name of any Debtor Company.

IV. LAW & ANALYSIS

A The Debtor Companies Cannot be Managed or Directed by Anyone Other than the Monitor

22. In accordance with the express language of the ARIO, the only person with the authority to manage and direct the Debtor Companies is the Monitor.
23. Paragraphs 35 and 36 of the ARIO state:¹⁵

35. All current and former directors and officers of the Debtor Companies shall have no further power or authority to manage or direct the Debtor Companies including, but not limited to, the power to direct the sale, transfer or other disposition of the Property or Business on behalf of the Debtor Companies or incur any obligations on behalf of the Debtor Companies.

36. All of the current and former directors, officers, shareholders and Assistants of the Debtor Companies and all other persons acting on the instruction or behalf of any of the foregoing having notice of this Order shall and are hereby directed to co-operate with and provide the Monitor with reasonable access to the books and records of the Debtor Companies and Affiliate Entities.

¹⁴ Supplement to the Tenth Report at para 26.

¹⁵ ARIO at paras 35 and 36.

24. Notwithstanding the foregoing, Opposing Counsel has repeatedly opposed relief sought by the Monitor in these proceedings purportedly in the name of the Debtor Companies on the basis that the Initial Order and the ARIO ought to be set aside and are of no force and effect.
25. The Alberta Court of Appeal has heard appeals advanced by the Debtor Companies seeking to have the ARIO set aside and has dismissed such appeals in their entirety.¹⁶ As such, the ARIO is operative and the former directors and officers of the Debtor Companies have no further power or authority to direct the Debtor Companies, including no further authority to direct the opposition to an application brought by the Monitor in these proceedings in the name of the Debtor Companies.
26. Accordingly, it is unclear from whom Opposing Counsel are taking instructions, but it appears to the Monitor that Dirk Foo, Allan Lind and the other current and former directors and officers of the Debtor Companies are the parties instructing Opposing Counsel for the purpose of advancing their own interests. If it is in fact former management that is directing Opposing Counsel, then such opposition should be brought in their own names and not in the name of the Debtor Companies.

B Former Management Does Not Have Standing to Oppose the Monitor's Application

27. Pursuant to section 11 of the CCAA, this Court may make orders on the application of any person interested in the matter.¹⁷ For the purposes of proceedings progressing under the CCAA it is appropriate to consider whether the party opposing an order sought under the CCAA is also an "interested person" for the purposes of the CCAA.
28. The Alberta Court of Appeal has held that the phrase "interested person" should be interpreted in a manner that is consistent with the remedial objectives of the CCAA.¹⁸ The term "interested person" should at minimum be read as referring to someone with a financial interest in the outcome of these proceedings.¹⁹
29. As further detailed at paragraph 76 of the Monitor's Brief, the only parties who retain any economic interest in the Lands are the Investors. The Monitor does not believe that former management has any financial or legal interest in the outcome of these CCAA proceedings.
30. Accordingly, absent any further evidence to the contrary, the Monitor's position is that former management has no standing under the CCAA to oppose the Monitor's Application. Given that former management has no further authority to direct or manage the companies, the onus is on the individual directors (*i.e.* Dirk Foo and Allan Lind) to establish that they are "interested persons" in their personal capacity. As of the date hereof, the directors and officers of the Debtor Companies

¹⁶ Appeal Decision at para [9](#) and [160](#).

¹⁷ [CCAA](#) at s [11](#).

¹⁸ Appeal Decision at para [67](#).

¹⁹ Appeal Decision at para [68](#).

have failed to adduce any evidence that they are "interested persons" in their personal capacity. Accordingly, it is unclear to the Monitor what standing former management has to oppose the relief sought by the Monitor.

C Costs of the Monitor's Application Should be Awarded Against Any Person Who Controls or Directs Opposition to the Monitor's Application in the Name of any Debtor Company

31. Pursuant to the *Alberta Rules of Court*, Alta Reg 124/2010, the successful party in any litigation is presumptively entitled to costs. An award of costs is therefore the *prima facie* entitlement of the successful party.²⁰ The rationale for this rule is that had the unsuccessful party initially agreed to the position of the successful one, no costs would have been incurred by the successful party. Accordingly, it is only logical that the party who has been found to be wrong must be ready to support the costs of litigation that could have been avoided.²¹
32. While the general approach to costs in CCAA proceedings is that each party bears its own costs,²² the Court retains the discretion to order otherwise. The Court retains the jurisdiction to award costs based on the parties' conduct before and during litigation or the supervising judge's broad discretionary powers under section 11 of the CCAA.²³
33. Furthermore, there are recognized exceptions to the general convention that each party in a CCAA proceeding bears its own costs. Those include a meritless application that delayed or complicated the Monitor's function, where the additional burden of legal fees adversely affected the Monitor's efforts, or when the policy reasons that underlie the no-costs convention are not operative.²⁴
34. These circumstances fall within the recognized exceptions because former management has consistently advanced matters in the name of the Debtor Companies which have resulted in significant hurdles to the Monitor's ability to exercise its powers and discharge its obligations under the CCAA and the ARIO and to proceed with the effective resolution of the Debtor Companies indebtedness.²⁵

²⁰ *Alberta Rules of Court*, [Alta Reg 124/2010](#) rule [10.29\(1\)](#); *McAllister v Calgary (City)*, [2021 ABCA 25](#) at para [21](#).

²¹ *B(R) v Children's Aid Society of Metropolitan Toronto*, [1995 CanLII 115 \(SCC\)](#) at pages [404-405](#).

²² *Re Calpine Canada Energy Limited*, [2008 ABQB 537](#) at para [1](#) ["*Calpine*"].

²³ *Calpine* at para [1](#).

²⁴ *BuildDirect.com Technologies Inc. (Re)*, [2018 BCSC 210](#) at para [20](#); *Calpine* at para [1](#).

²⁵ Supplement to the Tenth Report at paras 27-28.

35. Furthermore, this Court has the general and inherent power to award costs against the real promoter of the litigation.²⁶ The “real promoter” of the litigation in these circumstances is former management.
36. The case law is clear that notwithstanding that an award for costs can be made against a non-party who is the “real promoter” of the litigation, the party requesting costs must make the non-party aware at the earliest opportunity. To that end, Monitor’s counsel has written to Dirk Foo and Allan Lind in advance to advise of its intention to seek a cost award, jointly and severally, against Dirk Foo and Allan Lind.
37. Notwithstanding that Opposing Counsel purports to advance the interests of the Debtor Companies, they are not doing so at the direction of the Monitor. Therefore, the parties whose interests Opposing Counsel are advancing are the interests of former management (*i.e.*, Dirk Foo and Allan Lind). Accordingly, notice to counsel for the Debtor Companies is constructive notice to those parties who have clearly been instructing Opposing Counsel. Furthermore, Allan Lind has sworn numerous affidavits in support of the positions advanced under the name of the Debtor Companies, and would no doubt be in contact with Opposing Counsel.
38. Regardless of their authority, or lack thereof, to litigate on behalf of the Debtor Companies, Dirk Foo and Allan Lind have continued to do so. Accordingly, Dirk Foo and Allan Lind cannot now shelter behind the “corporate veil” of the Debtor Companies to avoid costs awards associated with litigation for which they are the “real promoter”.²⁷
39. Based on all of the foregoing, in the event of any opposition brought in the name of the Debtor Companies, the Monitor intends to seek costs of the Monitor’s Application against Dirk Foo and Allan Lind, jointly and severally, on a solicitor-and-client basis, or such other reasonable basis as this Court may decide.

V. CONCLUSION

40. Based on the foregoing, the Monitor requests that this Honourable Court award costs of the Monitor’s Application on a solicitor-and-client basis, or such other reasonable basis as this Court shall determine, jointly and severally, against any person (party or non-party) who controls or directs opposition to the Monitor’s Application in the name of any Debtor Company, including Dirk Foo and Allan Lind.

²⁶ *20th Century Television & Appliances Ltd v Midnapore Property Investments Ltd*, [1991 ABCA 328](#) at para [2](#).

²⁷ *Edmonton Structures (1984) Ltd v Maier*, [2000 ABQB 562](#) at paras [12-14](#).

ALL OF WHICH IS RESPECTFULLY SUBMITTED this 12th day of June, 2026.

Cassels Brock & Blackwell LLP

Per: 

Jeffrey Oliver

Counsel for the Monitor

VI. LIST OF AUTHORITIES

STATUTES & RULES

Tab	Authority
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1. [Companies' Creditors Arrangement Act, RSC 1985, c C-36](#)
2. [Alberta Rules of Court, Alta Reg 124/2010](#)

JURISPRUDENCE

Tab	Authority
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3. [Angus A2A GP Inc. \(Re\), 2025 ABKB 613](#)
4. [Angus A2A GP Inc \(Re\), 2025 ABKB 51](#)
5. [Angus A2A GP Inc v Alvarez & Marsal Canada Inc, 2026 ABCA 156](#)
6. [McAllister v Calgary \(City\), 2021 ABCA 25](#)
7. [B\(R\) v Children's Aid Society of Metropolitan Toronto, 1995 CanLII 115 \(SCC\)](#)
8. [Re Calpine Canada Energy Limited, 2008 ABQB 537](#)
9. [BuildDirect.com Technologies Inc. \(Re\), 2018 BCSC 210](#)
10. [20th Century Television & Appliances Ltd v Midnapore Property Investments Ltd, 1991 ABCA 328](#)
11. [Edmonton Structures \(1984\) Ltd v Maier, 2000 ABQB 562](#)