

Clerk's Stamp

COURT FILE NUMBER 2401-15969

COURT COURT OF KING'S BENCH OF ALBERTA

JUDICIAL CENTRE CALGARY

PROCEEDINGS 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, LCC, A2A DEVELOPMENTS
INC., SERENE COUNTRY HOMES (CANADA) INC. and
A2A CAPITAL SERVICES CANADA INC.

DOCUMENT **AFFIDAVIT**

ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT

MILES DAVISON LLP
Barristers and Solicitors
900, 517 – 10th Avenue S.W.
Calgary, Alberta T2R 0A8
Attention: Daniel Jukes
Telephone: (403) 298-0327
Facsimile: (403) 263-6840
djukes@milesdavison.com
File: 57066 DKJ

AFFIDAVIT OF ALLAN LIND
Sworn December 31, 2024

I, Allan Whiteford Lind, of the Republic of Singapore, MAKE OATH AND SAY THAT:

1. I am the Director of Hills of Windridge A2A GP Inc., Fossil Creek A2A GP Inc., and Serene Country Homes (Canada) Inc., and as such I have knowledge of the matters hereinafter deposed to, except where stated to be based on information and belief, in which case I do verily believe the same to be true.

2. I am swearing this Affidavit to respond to some certain points raised in the Monitor's Third Report.

Disclosure Issues

3. I believe that serious and genuine efforts have been made to comply with the Court's disclosure Order. Unfortunately, it has been challenging to comply within the time asked for a number of reasons.
4. Some of the issues (in particular with respect to information or documents under the control of the Texas Trusts) have already been discussed in my December 13, 2024 Affidavit, and so I am not repeating those in this Affidavit.
5. However, even documents that should have been in the possession and power of the respondent entities have been difficult to locate or organize, and some of them simply do not exist.
6. In Mr. Grayson's Affidavit of December 13, 2024, he discusses the financial challenges that the AMP project faced, and I described equivalent financial challenges that the Fossil Creek and Windridge projects encountered in my December 13, 2024 Affidavit.
7. One impact of these financial challenges was that there were limited funds available to pay accountants, maintain offices, or continue software subscriptions that the companies had utilized. Documents ended up spread over multiple places held by different accountants or law firms that we had not maintained contact with. In some cases, financial statements simply were not prepared, as funds were tight and most of the entities involved did not have operations beyond holding assets.
8. In addition, over the years a number of key personnel and advisers retired or moved on. For example, Bill Friedman, who had been the main lawyer advising on the Canadian side, retired, and he has not responded to my attempts to contact him. Tony Pereira, who was the main accountant for the Canadian entities, also retired and has not been available to assist in putting together information and documents. The managing director (Milton Bartlett) and chief financial officer (Warren Soo) of the Singapore office left and their staff left around the same time in 2018. When the Fort Worth, Texas office closed I was told that the office owners would not allow any company records to be recovered.
9. I add the following comments and observations with respect to specific documents:
 - As noted in my December 13, 2024 Affidavit, we have been unable to locate the complete sale document package for the UFI purchase by Fossil Creek A2A Limited Partnership. Efforts have continued in this regard, including me contacting the client services company in Singapore and Mr. Ambrose reaching out to former legal counsel (Mission Law) that he initially thought may have

been involved at the time, then a second Ontario firm that might have been the correct legal counsel for the transaction, as well as to an accounting firm that might have been involved at the time (C.C.L. Chartered Professional Accountants). However, to date we've been unable to locate the documents. I believe this is illustrative of the difficulties we have encountered finding documents due to a lack of document retention by the companies directly and due to long stretches of time having passed by.

- The Monitor's counsel wrote to Mr. Jukes on December 17, 2024 requesting a number of documents it stated were outstanding. Most of the documents had already been provided to the Monitor, and my counsel responded on December 20, 2024 as well as a follow-up e-mail on December 30, 2024. A copy of the response letter and e-mail are attached hereto and marked collectively as **Exhibit "A"**, and I believe the facts stated therein by my counsel to be correct.
- With respect to the Escrow Agreements noted in the response letter, this further illustrates the challenges faced. I was able to obtain a template of the Escrow Agreement from Mr. Tasker's office, but he did not have the specific signed agreements. I contacted client services in Singapore, and in the course of searching for the documents they came across reference to an old software system called FileBridge that documents in Canada may have been uploaded to at the time as part of a file management system. However, that service was not maintained, and Mr. Ambrose is presently looking into whether documents that may have been uploaded to it are still recoverable. Additionally, I was advised that the software called Land Services Management System (LSMS) that was created to generate and store agreements of purchase and sale for the fractional interest sales packages was terminated in 2019. Client Services advised me that LSMS was managed by the finance department in Singapore therefore they had no access to it. Nevertheless, all the finance department staff left and there is no access to recover such documents.

10. While the disclosure was certainly not perfect, any deficiencies were not due to a cavalier attitude or lack of trying.

Other Miscellaneous Points

11. In my Affidavit of December 13, 2024, I indicated that Fossil Creek A2A Limited Partnership held 295.5 UFI's. Upon further review, the correct number should actually be 269 UFI's. My previous information had failed to take account of the exchange rate from Canadian to US dollars. In the Monitor's Third Report, it indicates the Canadian LP should have 376 UFI's, but I believe the Monitor is failing to account for the portion of the purchase price that is to be paid to the concept development fund. The proper calculation of the UFI's held by the Canadian LP is as follows:

Total Raise CAD: \$2,959,000.00 (\$2,690,000 USD @ 1.1)
Deduction of development fund costs (\$2,850 * 269 = \$766,650)

\$2,690,000 - \$766,650 = \$1,923,350 / 7,150 price per UFI = 269 UFIs

I swear this Affidavit in support of a stay of the Initial Order and adjournment of the Monitor's comeback Application pending an Application to set aside or vary the Initial Order.

**DECLARED BEFORE ME, by audiovisual
communication technology via
Zoom on

December 31, 2024

With the commissioner being in the City
of Markham, Province of Ontario during
the video conference with the deponent
being in the Republic of Singapore
during the video conference** }

DocuSigned by:

890497CF8D774C7...

**Commissioner for Taking Affidavits
(or as may be)**

Signed by:

6414165457A44EA...

Allan Whiteford Lind

**This is Exhibit "A" referred to in the
Affidavit of Allan Whiteford Lind,
sworn on December 31, 2024**

DocuSigned by:

890497CF8D774C7...

Commissioner for Taking Affidavits (or as may be)

Emily Ho

From: Daniel Jukes <djukes@milesdavison.com>
Sent: Monday, December 30, 2024 10:59 AM
To: Oliver, Jeffrey
Cc: Kelsey Meyer; Sammy Lee; Stephen Barbier; Jonathan Ku; Edward Choi
Subject: RE: Response to December 17 Letter
Attachments: 2024 12 17 - LT Miles Davison re Information Request.pdf; 10.Escrow Agreement-9-12.doc

Good morning Jeff. Further to your letter of December 17, 2024 and my initial response of December 20, 2024, I am attaching two additional documents, being one of the Special Warranty deeds for the transfer to the Fossil Creek trustee and the template of the Escrow Agreement.

Upon further review, I believe these were provided to the Monitor previously. The Special Warranty Deed was likely not provided until Dec.9, but I believe the clients had uploaded the Escrow template along with some other Fossil Creek docs on or before the December 6 deadline. The clients are continuing to search for the full set of executed sale documents with respect to the Fossil Creek UFI purchase.

Dan

From: Daniel Jukes
Sent: Friday, December 20, 2024 5:53 PM
To: Oliver, Jeffrey <joliver@cassels.com>
Cc: Kelsey Meyer <MEYERK@bennettjones.com>; Sammy Lee <sammylee@mbb.ca>; Stephen Barbier <s.barbier@goldmanhine.com>; Jonathan Ku <jonathanku@mbb.ca>; Edward Choi <edwardchoi@mbb.ca>
Subject: Response to December 17 Letter

Jeff, please find attached my response to your letter of December 17, 2024, along with the relevant attachments.

I will leave it to Ms. Meyer to respond to your requests specific to the LLCs.

Yours truly,

Dan Jukes

DANIEL JUKES
Barrister and Solicitor

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DAVISON** LLP

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OPERATIONS DURING THE COVID-19 PANDEMIC

Miles Davison LLP remains fully operational and we continue to serve new and existing clients, remotely via video conference and in-person where necessary. We have taken all the proper steps as mandated by Alberta Health Services and other governmental bodies to protect the health of our staff and clients. We ask anyone attending our office to please also adhere to any provincial or local governmental mandates to ensure we can continue to serve you.

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December 20, 2024

Cassels, Brock & Blackwell LLP

VIA E-mail

Attention: Mr. Jeff Oliver

Dear Sir

Re: In the Matter of Angus

I write in response to your letter of December 17, 2024 requesting certain documentation. I have provided a response/comments in red to each item.

I note that some of this information has already been provided to the Monitor.

1. Resolution of the Co-Owners of the Hills of Windridge (the "**Windridge Co-Owners**") approving the transfer of the Windridge Lands to Dirk Foo as Trustee of the Hills of Windridge Trust;

This has already been provided. It is attached again for ease of reference. I note that this document is Exhibit "I" to the Affidavit of Allan Lind sworn December 13, 2024. It was also provided to you via my e-mail of December 12 at 8:57 am, a copy of which is attached for reference.

2. The special warranty deed executed by Hills of Windridge A2A LP, by its general partner, in favour of Dirk Foo;

This has already been provided. This document is included within the Windridge sale documents package that was sent to the Monitor on December 6, 2024. It is also part of Exhibit "E" to Mr. Lind's Affidavit of December 13, 2024 (p.338 of 477 of the .pdf). I also e-mailed you a copy of this same sales package document on December 11, 2024 at 1:59 pm along with some comments, a copy of which is attached for reference.

3. the escrow agreement between the Hills of Windridge A2A LP, by its general partner, and the escrow agent;

My apologies, I believed this was included in the Windridge sale documents package that is referenced above under item 2, but it does not appear to be there. I will make inquiries.

4. the Revocable Trust Agreement between the Hills of Windridge A2A LP, as settlor, and Dirk Foo, a trustee of the Hills of Windridge Trust;

This has already been provided. See response to item 2 above. This is part of the same sales package. It can be located at p.347 of 477 in Allan Lind's Dec.13 Affidavit. There should be a separate bookmark for it under Exhibit "E".

5. resolution of the Co-Owners of the Trails of Fossil Creek (the "**Fossil Creek Co-Owners**") approving the transfer of the Fossil Creek Lands to Dirk Foo as Trustee of Fossil Creek Trust; and

This has already been provided. See response to question 1 above. The Fossil Creek resolutions are at Exhibit "J" to the Affidavit of Mr. Lind sworn Dec.13, 2024.

6. the special warranty deed executed by Fossil Creek A2A Limited Partnership, by its general partner, in favour of Dirk Foo;

As noted in the Affidavit of Mr. Lind sworn Dec.13, 2024 (pa.8, comment on Exhibit "G"), we have been unable to locate the sales document package for Fossil Creek that would have contained the special warranty deed. My clients were continuing to make inquiries beyond Dec.13 in an effort to locate these docs, and I will follow up to see if there has been any progress.

7. the escrow agreement between the Hills of Windridge A2A LP, by its general partner, and the escrow agent;

Same answer as item 6 above. I will make some further inquiries with the clients.

8. the Revocable Trust Agreement between the Fossil Creek A2A Limited Partnership, as settlor, and Dirk Foo, a trustee of the Fossil Creek Trust.

Same answer as item 6 above. The basic form of the document can be seen at Exhibit "C" to the Affidavit of Mr. Lind sworn November 21, 2024, and it is identical to the Windridge form aside from names, dates, etc.

Yours truly,

MILES DAVISON LLP



DANIEL JUKES

Cc: Kelsey Meyer