

October 27, 2017

To whom it may concern

**Subject: Today's Homes Limited Partnership
Companies' Creditors Arrangement Act ("CCAA")
Returned Notices**

In connection with the Today's Homes claims process, several of the Monitor's Notices of Revision or Disallowance sent to the addresses provided by claimants to the Monitor were returned unopened to the Monitor (the "**Returned Notices**"), either because the claimant is no longer at the address provided, or the claimant is no longer in existence ("**Unlocated Claimants**"), for certain corporate claimants.

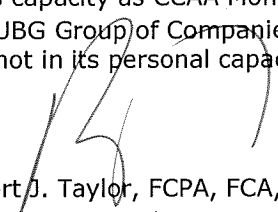
Pursuant to the court order pronounced on October 18, 2017, the Monitor has been authorized to publish on its website maintained in connection with the CCAA proceedings, copies of the Returned Notices. Unlocated Claimants must contact the Monitor regarding its Notice of Revision or Disallowance by December 1, 2017 to exercise its right to dispute the Monitor's Notice of Revision or Disallowance.

Subsequent to December 1, 2017, the Monitor may make any distributions on the basis that the disposition of claims set out in the Returned Notices are final and binding for all purposes.

Yours sincerely,

DELOITTE RESTRUCTURING INC.

In its capacity as CCAA Monitor of
The UBG Group of Companies
and not in its personal capacity



Robert J. Taylor, FCPA, FCA, CIRP
Senior Vice-President