

Exhibit 17B-Avoyelles Parish Port-Corps Of Engineers Right Of Way

fileREPLY TO
ATTENTION OF:**DEPARTMENT OF THE ARMY**
NEW ORLEANS DISTRICT, CORPS OF ENGINEERS
P.O. BOX 50267
NEW ORLEANS, LOUISIANA 70160-0267

December 8, 2005

Real Estate Division

Mr. Dennis Mills, President
Canadaville Louisiana USA, Inc.
337 Magna Drive
Aurora, Ontario, Canada L4G7K1

Dear Mr. Mills:

Please refer to letter dated November 15, 2005 by which Pan American Engineers forwarded on your behalf site plans and construction drawings of Canadaville Subdivision, as well as an evacuation plan for the removal of the mobile homes when the West Atchafalaya Floodway is operated. Our engineers have examined the impacts of your development upon the operation of the Floodway and found that the construction of Canadaville, as depicted on your plans and taking into consideration your proposed evacuation plan, does not impede the flow of water through the Floodway.

The U.S. Government holds a perpetual right to flood your property should the West Atchafalaya Floodway become operational. Should that event occur, the public will be given seven days notice prior to floodwaters entering the Floodway. It is your responsibility to evacuate the inhabitants of the mobile homes. The West Atchafalaya Floodway is designed to operate when flood flows entering the Atchafalaya Floodway exceed the capacity of both the Morganza Spillway and the Atchafalaya River. At that point, the West Atchafalaya River Levee and the Bayou Des Glaises Fuseplug Levee will naturally overtop with floodwaters. Once the floodwaters enter the Floodway, the height of the water in the area of Canadaville is estimated to reach fourteen feet above ground elevation. The strength of the currents could thrust improvements from their foundations and carry them through the Floodway as debris which may collect at bridges and thereby obstruct flow. Therefore, our decision is conditioned upon the removal of your mobile homes to other property as outlined in your evacuation plan.

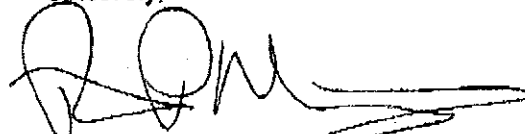
The Government's prior recorded easements provide that the United States shall in no case be liable for damages to property or injuries to persons which may arise from or be incident to operation of the West Atchafalaya Floodway. Our determination that your proposed development will not impede operation of the Floodway is effective only insofar as the easement rights of the United States in the land to be occupied are concerned, and it does not relieve the owner or developer from the necessity to obtain permits from other governmental agencies and/or interested parties.

Please be advised that part of your property is wetland and subject to U.S. Army Corps' jurisdiction. A Department of the Army permit under Section 404 of the Clean Water Act will

be required prior to the deposition or redistribution of dredged or fill material into this wetland. Furthermore, you were advised by Mr. Randall Firmin of the Regulatory Branch to cease and desist unauthorized work that occurred at this site. You are further advised that violations of the Clean Water Act may subject you to administrative and/or judicial action.

The U.S. Army Corps of Engineers must evaluate each development on a case by case basis; therefore, if your development plans change or you decide to construct additional improvements than what have been identified in your letter and drawings, please submit the revised plans for our review. If you have any questions regarding this matter, please call Ms. Judi Gutierrez, Chief of our Management and Disposal Branch, Real Estate Division at 504-862-2575.

Sincerely,



Richard P. Wagenaar
Colonel, U.S. Army
District Engineer

Copy Furnished:

Mr. Richard J. Crofts
Secretary
20003 Delaware, Inc.
455 Magna Drive
Aurora, Ontario, Canada L4G7A9

Senator Mary L. Landrieu
United States Senate
724 Hart Senate Office Building
Washington, D.C. 20510

Mayor James T. Fontenot
Town of Simmesport
372 Mission Drive
Simmesport, LA 71369

✓ Mr. Henry Hines
President
Avoyelles Parish Police Jury
312 North Main St.
Marksville, LA 71351

Mr. Chip Johnson
Director, Avoyelles Parish Office of
Emergency Preparedness
312 North Main St.
Marksville, LA 71351

Mr. Burton J. Bordelon
Board of Commissioners for the
Red River, Atchafalaya and Bayou Boeuf
Levee District
3862 Highway 1
Marksville, LA 71351

Mr. James G. Earleas, III
Red River, Atchafalaya River, and Bayou Boeuf
Gravity Drainage District
Rt 2, Box 240 D
Bunkie, LA 71322

Mr. Tommy Maddie
President
Avoyelles Port Commission
312 North Main St.
Marksville, LA 71351



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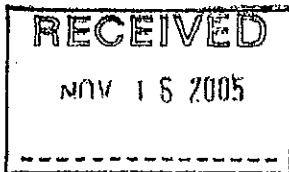
It has come to our attention that you have begun construction of Canadaville, a mobile home community, in the Town of Simmesport, Louisiana, U.S.A. It is our intent to notify you that the property on which Canadaville is being developed is located within the West Atchafalaya Floodway and that the United States of America holds a perpetual easement over the property. The easement gives the Government the complete and perpetual right, power, and privilege of entry upon the lands and of unimpeded overflow of the lands and improvements thereon by diversion of floodwaters of the Mississippi River and its tributaries by the overtopping or the natural or artificial breaching of the levees.

Please be advised that the Government holds the present and future right to overflow the lands located within the West Atchafalaya Floodway. If the floodway were operated, it is probable that the general vicinity of Canadaville would be inundated with approximately 14-feet of water. Therefore, construction of any structures on such encumbered property must be consented by the U. S. Army Corps of Engineers. You are advised to cease construction operations and submit your development plans to our agency for review.

If you would like to discuss this matter, please call Ms. Judi Gutierrez, Chief of our Management and Disposal Branch, Real Estate Division at 504-862-2575.

Sincerely,

Richard P. Wagenaar
Colonel, U.S. Army
District Engineer



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