

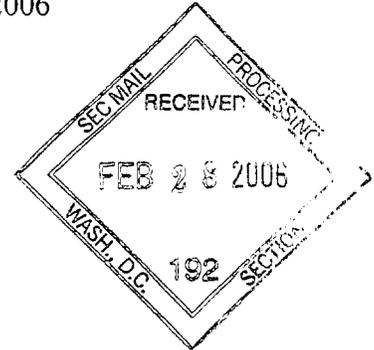
February 27, 2006

**Delivered By Courier**

**SEC Headquarters**  
100 F Street, NE  
Washington, DC 20549  
U.S.A.



06011296



Re: **RioCan Real Estate Investment Trust ("RioCan")**  
**Exemption File Number 82-34916**

**SUPPL**

Ladies and Gentlemen:

Attached hereto is information RioCan has made public pursuant to the requirements of Ontario law. RioCan's exemption file number is 82-34916.

If you have any questions or require any additional information regarding these matters, please contact Robert Wolf at 416-866-3198.

Regards,

Robert Wolf  
Vice President and Chief Financial Officer

PROCESSED  
MAR 07 2006  
J THOMSON  
FINANCIAL

Attachments



**NOTICE OF CHANGE OF AUDITORS**

To: Soberman LLP

And To: Ernst & Young LLP

The audit committee of the board of trustees of RioCan Real Estate Investment Trust ("RioCan") has determined (and the board of trustees of RioCan has resolved) on February 7, 2006 to terminate Soberman LLP, Chartered Accountants effective February 7, 2006 and to appoint Ernst & Young LLP, as successor auditor effective on such date. The unitholders of RioCan will be asked to ratify the appointment of Ernst & Young LLP, as successor auditor of RioCan at the annual meeting of unitholders of RioCan that is to be held on May 15, 2006.

There are no reservations in the auditors' reports on the annual financial statements of RioCan or any "reportable events" that are relevant to this determination.

**DATED** this 7th day of February, 2006.

RIOCAN REAL ESTATE INVESTMENT TRUST

By: \_\_\_\_\_

Robert Wolf  
Vice President and Chief Financial Officer

A handwritten signature in black ink, appearing to read "RWolf", written over a horizontal line.

RioCan Real Estate Investment Trust  
Exemption File Number 82-34916

●●● SOBERMAN ●●● LLP

February 9, 2006

Ontario Securities Commission  
British Columbia Securities Commission  
Alberta Securities Commission  
Manitoba Securities Commission  
Autorite des marches financiers  
-L'Agence nationale d'encadrement du secteur financier  
Registrar of Securities, Prince Edward Island  
Saskatchewan Financial Services Commission  
Office of the Administrator, New Brunswick  
Securities Commission of Newfoundland and Labrador  
Nova Scotia Securities Commission  
Registrar of Securities, Government of Yukon Territory  
Securities Registry, Government of the Northwest Territories  
Registrar of Securities, Nunavut

Dear Sirs/Mesdames:

**RE: RioCan Real Estate Investment Trust - Change of Auditors**

We have read the notice of change of auditors of RioCan Real Estate Investments Trust dated February 7, 2006 and confirm our agreement, based on our knowledge at this date, with the information contained in that notice.

Yours very truly,



SOBERMAN LLP  
Chartered Accountants  
Toronto, Ontario

●●● ●

2 St. Clair Avenue East Suite 1100 Toronto ON M4T 2T5  
T 416 964 7633 F 416 964 6454 www.soberman.com  
CHARTERED ACCOUNTANTS AN INDEPENDENT MEMBER OF BKR INTERNATIONAL



■ Ernst & Young LLP  
Chartered Accountants  
Ernst & Young Tower  
222 Bay Street, P.O. Box 251  
Toronto, Ontario M5K 1J7

■ Phone: (416) 864-1234  
Fax: (416) 864-1174

February 13, 2006

Ontario Securities Commission  
British Columbia Securities Commission  
Alberta Securities Commission  
Manitoba Securities Commission  
Autorité des marchés financiers  
- L'Agence nationale d'encadrement du secteur financier  
Registrar of Securities, Prince Edward Island  
Saskatchewan Financial Services Commission  
Office of the Administrator, New Brunswick  
Securities Commission of Newfoundland and Labrador  
Nova Securities Commission  
Registrar of Securities, Government of Yukon Territory  
Securities Registry, Government of the Northwest Territories  
Registrar of Securities, Nunavut

Dear Sirs/Mesdames:

**Re: RioCan Real Estate Investment Trust  
Change of Auditor**

We have read the notice of change of auditors of RioCan Real Estate Investment Trust dated February 7, 2006 and confirm our agreement, based on our knowledge at this date, with the information contained in that notice.

Yours sincerely,

A handwritten signature in cursive script that reads 'Ernst &amp; Young LLP'.

Ernst & Young LLP  
Chartered Accountants  
Toronto, Canada

**RioCan Real Estate Investment Trust  
Exemption File Number 82-34916**

CIBC Mellon Trust Company



February 23, 2006

Nova Scotia Securities Commission	Securities Commission of Newfoundland and Labrador
Alberta Securities Commission	Saskatchewan Financial Services Commission, Securities Division
The Manitoba Securities Commission	Office of the Administrator of the Securities Act, New Brunswick
Ontario Securities Commission	British Columbia Securities Commission
Registrar of Securities, Prince Edward Island	Autorité des marchés financiers

Dear Sirs:

**RE: RIOCAN REAL ESTATE INVESTMENT TRUST**

Pursuant to a request from our Principal, we wish to advise you of the following dates in connection with their Annual Meeting of Unitholders:

DATE OF MEETING:	May 15, 2006
RECORD DATE FOR NOTICE:	March 20, 2006
RECORD DATE FOR VOTING:	March 20, 2006
BENEFICIAL OWNERSHIP DETERMINATION DATE:	March 20, 2006
SECURITIES ENTITLED TO NOTICE:	N/A
SECURITIES ENTITLED TO VOTE:	UNITS

Yours very truly,  
**CIBC MELLON TRUST COMPANY**

Vijaya Murugaanandan  
Administrator, Client Services  
Direct Dial: (416) 643-5567

**cc: CDS & Co. (Via Fax)**

pk/NM\_Riocan

320 Bay Street, P.O. Box 1 • Toronto, ON M5H 4A6 • Tel 416.643.5000 • [www.cibcmellon.com](http://www.cibcmellon.com)

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