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March 22, 1999

VIA SEDAR

Commission des valeurs mobilières du Québec
800, square Victoria, 17e étage
C.P. 246, Tour de la Bourse
Montréal (Québec)
H4Z 1G3

Dear Sirs/Mesdames:

Re: Alliance Atlantis Communications Inc.
Material change report dated November 27, 1998
SEDAR Project No. 138004

Enclosed with this submission is the fee of \$100 relating to the filing of the material change report.

Yours truly,

Raymond Archer
Law Clerk

RA/