

PricewaterhouseCoopers LLP
Chartered Accountants
PO Box 82
Royal Trust Tower Suite 3000
Toronto Dominion Centre
Toronto Ontario
Canada M5K 1G8
Telephone +1 416 863 1133
Facsimile +1 416 365 8215

Administrator, the Security Act, New Brunswick
Alberta Securities Commission
British Columbia Securities Commission
Commission des Valeurs Mobilières du Québec
Manitoba Securities Commission
Nova Scotia Securities Commission
Ontario Securities Commission
Registrar of Companies and Securities, Newfoundland
Registrar of Companies and Securities, Prince Edward Island
Saskatchewan Securities Commission

August 2, 2001

Dear Sirs/Mesdames:

We refer to the short form prospectus of Alliance Atlantis Communications Inc. (the “company”) dated August 2, 2001 relating to the issue and sale of 8,000,000 Class B Non-Voting Shares.

We consent to the use in the above-mentioned short form PREP prospectus, of our two reports dated June 12, 2001 to the Board of Directors of the company on the following financial statements:

- Consolidated balance sheets as at March 31, 2001 and 2000, and Consolidated statements of earnings, retained earnings and cash flows for the years ended March 31, 2001, 2000 and 1999
- Reconciliation to Generally Accepted Accounting Principles in the United States as at March 31, 2001 and 2000 and for the years ended March 31, 2001, 2000 and 1999.

We report that we have read the short form PREP prospectus and all information specifically incorporated by reference therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial

statements upon which we have reported or that are within our knowledge as a result of our audit of such financial statements.

This letter is provided solely for the purpose of assisting the securities regulatory authorities to which it is addressed in discharging their responsibilities and should not be used for any other purpose. Any use that a third party makes of this letter, or any reliance or decisions made based on it, are the responsibility of such third parties. We accept no responsibility for loss or damages, if any, suffered by any third party as a result of decisions made or actions taken based on this letter.

Yours very truly,

PricewaterhouseCoopers LLP

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