



Issuer Profile No.
Contact:

13131
Angela Haigh
Tel: 403-750-4570
Fax: 403-750-7469
E-Mail: angela.haigh@shaw.ca

September 20, 1999

To the Securities Commissions for the Provinces of:
British Columbia
Alberta
Saskatchewan
Manitoba
Ontario
Quebec
New Brunswick
Nova Scotia
Prince Edward Island
Newfoundland
Toronto Stock Exchange
Alberta Stock Exchange

Dear Sirs:

**Re: Corus Entertainment Inc.
Material Change Report dated September 9, 1999**

Enclosed is the above Material Change Report for Corus Entertainment Inc.

Fees

Material Change Report	Ontario	\$100.00
	Nova Scotia	\$ 25.00

Yours very truly,

CORUS ENTERTAINMENT INC.

"Thomas C. Peddie"

Senior Vice President and Chief Financial Officer

BCE Place, Suite 1630
181 Bay Street
Toronto, Ontario
M5J 2T3