

October 23, 2000

Alberta Securities Commission  
Ontario Securities Commission  
Quebec Securities Commission  
BC Securities Commission

Newfoundland Securities Commission  
The Toronto Stock Exchange  
The New York Stock Exchange

Dear Sirs:

**RE: Corus Entertainment Inc. and 1421711 Ontario Inc. Offer to Purchase all of the Outstanding Subordinate Voting Shares of Nelvana Limited**

The following was sent by prepaid mail to all subordinate voting and multiple voting shareholders of Nelvana Limited. on October 20, 2000:

1. Letter to Shareholders dated October 20, 2000
2. Offering Circular dated October 20, 2000
3. Letter of Transmittal
4. Notice of Guaranteed Delivery
5. Nelvana Limited Directors Circular dated October 20, 2000
6. Return Addressed Envelope

A French version copy of the materials referred to above was mailed to shareholders residing in Province of Quebec.

We are filing this disclosure document with you as Agent for the above-named Company in compliance with the regulations made under the Securities Act.

Yours truly,  
CIBC MELLON TRUST COMPANY

“signed”

Jacquie Fisher  
Manager Client Relations  
Corporate Services  
(403) 232-2405

JF/jls