



Ontario
Securities
Commission

Commission des
valeurs mobilières
de l'Ontario

PO Box 55, Suite 800 CP 55, Bureau 800
20 Queen Street West 20 rue Queen ouest
Toronto ON M5H 3S8 Toronto ON M5H 3S8

October 23, 2000

CORUS Entertainment Inc.
c/o Davies Ward & Beck

Attention: Warren Katz

Dear Sirs/Mesdames:

**Re: CORUS Entertainment Inc.
Sedar Project #305897
Renewal Annual Information Form**

This notice of acceptance confirms that the renewal annual information form dated **October 19, 2000** has been accepted under National Policy Statement No. 47 by the securities regulatory authorities of British Columbia, Alberta, Saskatchewan, Manitoba, Ontario, Quebec, New Brunswick, Nova Scotia, Prince Edward Island, and Newfoundland.

Yours very truly,

"John Hughes"

Manager, Corporate Finance