

## QUALIFICATION CERTIFICATE

To: The Ontario Securities Commission and to the securities commissions or similar regulatory authorities in each of the provinces of Canada

I, David Spence, Vice President, Controller of Corus Entertainment Inc. (the "**Corporation**"), hereby certify for and on behalf of the Corporation that:

1. this certificate is delivered pursuant to National Instrument 44-101 ("**NI 44-101**") and National Instrument 44-102 ("**NI 44-102**") relating to short form prospectus distributions and shelf distributions;
2. the Corporation is relying on the qualification criteria set forth in section 2.2 of NI 44-101 and section 2.2 of NI 44-102 in order to be qualified to file a prospectus in the form of a short form base shelf prospectus;
3. all of the qualification criteria set forth in section 2.2 of NI 44-101 and section 2.2 of NI 44-102 have been satisfied; and
4. all of the material incorporated by reference in the preliminary short form base shelf prospectus and not previously filed is being filed with the preliminary short form base shelf prospectus.

DATED as of January 22, 2010.

*"David Spence"*

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David Spence  
Vice President, Controller