



Fraser Milner Casgrain LLP

15TH Floor, Bankers Court

850 - 2ND Street SW

Calgary, AB, Canada T2P 0R8

MAIN 403 268 7000

FAX 403 268 3100

February 6, 2013

Ontario Securities Commission

British Columbia Securities Commission

Alberta Securities Commission

Financial and Consumer Affairs Authority of Saskatchewan, Securities Division

The Manitoba Securities Commission

Autorité des marchés financiers

New Brunswick Securities Commission

Nova Scotia Securities Commission

Prince Edward Island Securities Commission

Securities Commission of Newfoundland and Labrador

Dear Sirs/Mesdames:

Subject: Prospectus Supplement of Corus Entertainment Inc. dated February 6, 2013 (the
"Prospectus")

We consent to the use of our name, Fraser Milner Casgrain LLP, on the cover page and under the heading "Legal Matters" in the Prospectus, and to the use of our name and opinion under the headings "Certain Canadian Income Tax Considerations" and "Eligibility for Investment" in the Prospectus.

We confirm that we have read the Prospectus and have no reason to believe that there are any misrepresentations in the information contained therein that is derived from our opinions referred to under the headings "Certain Canadian Income Tax Considerations" and "Eligibility for Investment" or that is within our knowledge as a result of the services we performed in connection with such opinions.

This letter is provided solely for the purpose of assisting you in discharging your responsibilities in connection with the transaction described above and may not be used or relied upon by any other parties or for any other purpose.

Yours truly,

"Fraser Milner Casgrain LLP"