Osler, Hoskin & Harcourt LLP
1000 De La Gauchetière Street West
Suite 2100
Montréal, Québec, Canada H3B 4W5
514.904.8100 MAIN
514.904.8101 FACSIMILE

OSLER

Montréal
Toronto
Ottawa
Calgary
New York

July 29, 2011

TO: Autorité des marchés financiers, as Principal Regulator

AND TO: British Columbia Securities Commission
Alberta Securities Commission
Saskatchewan Financial Services Commission
The Manitoba Securities Commission
Ontario Securities Commission
New Brunswick Securities Commission
Nova Scotia Securities Commission
Superintendent of Securities, Prince Edward Island
Securities Commission of Newfoundland and Labrador
Superintendent of Securities, Yukon Territory

Dear Sirs and Mesdames:

Re: Public Offering by Atrium Innovations Inc. (the "Issuer")

We refer to the short form prospectus of the Issuer dated July 29, 2011 (the **"Prospectus"**) relating to the qualification for distribution of $75,000,000 aggregate principal amount of 5.75% convertible unsecured subordinated debentures (the **"Debentures"**) of the Issuer at a price of $1,000 per Debenture.

We hereby consent to the references to our firm name on page three of the cover page and under the heading "Legal Matters and Interests of Experts" and to the references to our firm name and to our opinions under the headings "Eligibility for Investment" and "Canadian Federal Income Tax Considerations" 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 are derived from our opinions referred to above or that are within our knowledge as a result of the services performed by us in connection with such opinions.

This letter is solely for the information of the securities regulatory authorities to which it is addressed and is not to be referred to in whole or in part in the Prospectus or in any other similar document and is not to be relied upon by any other person or for any other purpose.

Yours very truly,

(signed) *Osler, Hoskin & Harcourt LLP*