

Mail Stop 3561

August 11, 2006

Via Fax & U.S. Mail

Mr. David Lazzarato,
Executive Vice President & Chief Financial Officer
ALLIANCE ATLANTIS COMMUNICATIONS, INC.
121 Bloor Street East, Suite 1500
Toronto, Ontario M4W 3M5

**Re: Alliance Atlantis Communications, Inc.
Form 40-F for the year ended December 31, 2005
File No. 0-27546**

Dear Mr. Lazzarato:

We have completed our review of your Form 40-F and have no further comments at this time.

Sincerely,

David R. Humphrey
Branch Chief