

**AVALON WORKS CORP.  
637 Roslyn Avenue  
Westmount, Quebec H3Y 2V1**

March 22, 2001

British Columbia Securities Commission  
Alberta Securities Commission  
Canadian Venture Exchange Inc.

Dear Sirs:

**Re: Avalon Works Corp. - Second Quarter Financial Statements**

On May 22, 2001, the unaudited financial statements of Avalon Works Corp. (the "Company") for the six month period ended February 28, 2001 were sent by prepaid mail to all registered shareholders of the Company and all beneficial shareholders of the Company which have requested delivery of the same.

We are filing this declaration of mailing with you in compliance with the regulations made under the applicable securities legislation.

Yours truly,

AVALON WORKS CORP.

Per: (signed) "Vitold Jordan"  
Vitold Jordan  
President and Chief Executive Officer