

CROSS REFERENCE SHEET

Reference is made to the preliminary prospectus of **AVALON WORKS CORP.** (the "Corporation") dated June 20, 2000, in respect of a distribution of common shares (the "Prospectus").

The following sets forth the location in the Prospectus of the information required to be included in the Prospectus in accordance with Form 14 of the *Securities Act*.

Item in Form	Heading in Prospectus
1. Distribution Spread	Face Page
2. Plan of Distribution	Plan of Distribution
3. Market for Securities	Face Page
4. Summary of Prospectus	Prospectus Summary
5. Use of Proceeds to Issuer	Use of Proceeds
6. Sales Otherwise than for Cash	Not applicable
7. Share and Loan Capital Structure	Capitalization
8. Name and Incorporation of Issuer	The Corporation
9. Description of Business and Property of Issuer	Business of the Corporation
10. Risk Factors	Risk Factors
11. Incorporation Within 1 Year	The Corporation
12. Acquisitions	Not Applicable
13. Variations in Operating Results	Not Applicable
14. Asset and Earnings Coverage	Not applicable
15. Promoters	Promoters
16. Legal Proceedings	Not applicable
17. Issuance of Shares	Description of Share Capital
18. Issuance of Obligations	Not applicable
19. Issuance of Other Securities	Plan of Distribution
20. Dividend Record	Dividend Policy
21. Directors and Officers	Directors and Officers
22. Executive Compensation	Remuneration of Directors and Officers
23. Indebtedness of Directors and Senior Officers	Not applicable
24. Options to Purchase Securities	Stock Options
25. Escrowed Securities	Escrowed Securities

	Item in Form	Heading in Prospectus
26.	Principal Holders of Securities	Principal Shareholders
27.	Intercorporate Relationships	Not applicable
28.	Prior Sales	Prior Sales
29.	Interest of Management and Others in Material Transactions	Not applicable
30.	Auditors, Transfer Agents and Registrars	Auditors, Transfer Agent and Registrar
31.	Material Contracts	Material Contracts
32.	Other Material Facts	Conflicts of Interest Purchaser's Statutory Rights