

Alberta Securities Commission
Canadian Venture Exchange Inc.

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September 29, 2000

Dear Sirs or Madams:

Re: Avalon Works Corp. (the "Corporation")

We refer to the prospectus dated September 29, 2000 relating to the sale and issue of 2,500,000 Common Shares of the Corporation.

We consent to the use in the above mentioned prospectus of our report dated June 20, 2000, except as to Note 2 (ii) and Note 3 which are as of September 29, 2000, to the directors of the Corporation on the balance sheet as at May 31, 2000.

We report 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 the balance sheet upon which we have reported or that is within our knowledge as a result of our audit of such balance sheet.

This letter is provided to the securities regulatory authorities to which it is addressed pursuant to the requirements of its securities legislation and not for any other purpose.

PricewaterhouseCoopers LLP

Chartered Accountants