

Canadian Venture Exchange Inc.
Alberta Securities Commission

June 20, 2000

Dear Sirs:

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

We refer to the preliminary prospectus of the Corporation dated June 20, 2000 (the "preliminary prospectus") relating to the sale and issue of 2,500,000 Common Shares of the Corporation.

The preliminary prospectus includes the balance sheet of the Corporation as at May 31, 2000. We have substantially completed our examination of the balance sheet as at May 31, 2000 but have not issued our report.

We are withholding our signature from the draft report in the preliminary prospectus pending:

1. reviewing events between the dates of the preliminary and final prospectuses;
2. reviewing comments which may be issued by the Exchange and Commission and;
3. reading the final prospectus.

Based on the results of our audit work on the balance sheet referred to above to the date of this letter, we have no reason to believe that the balance sheet does not present fairly, in all material respects, the financial position of the Corporation as at May 31, 2000, in accordance with Canadian generally accepted accounting principles.

This letter is provided solely for the purpose of assisting the Exchange and Commission to which it is addressed in discharging their responsibilities and should not be relied on for any other purpose.

Yours very truly

PricewaterhouseCoopers LLP

Chartered Accountants
Ottawa, Canada