

FIBEROPTIC ONE INC.

NEW ISSUE OF COMMON SHARES

**CROSS-REFERENCE SHEET FOR A PROSPECTUS
DATED NOVEMBER 23, 2001**

**CROSS REFERENCE OF INFORMATION REQUIRED TO BE INCLUDED IN A
PROSPECTUS FOR AN INDUSTRIAL COMPANY FORM 12 IN COMPLIANCE WITH
THE *SECURITIES ACT* (ALBERTA)**

Location in Prospectus

<u>No.</u>	<u>Number and Item Name</u>	<u>Heading</u>	<u>Page no.</u>	<u>Inapplicable</u>
1.	Distribution Spread	N/A	Face	
2.	Plan of Distribution	Plan of Distribution	15	
3.	Market for Securities	N/A	Face	
4.	Summary of Prospectus	Prospectus Summary	5	
5.	Use of Proceeds to Issuer	Use of Proceeds	12	
6.	Sales Otherwise Than for Cash			Inapplicable
7.	Share and Loan Capital Structure	Capitalization	17	
8.	Name and Incorporation of Issuer	The Corporation	7	
9.	Description of Business	Business of the Corporation	7	
10.	Risk Factors	Risk Factors	25	
11.	Acquisitions			Inapplicable
12.	Description of property			Inapplicable
13.	Variations in Operating Results			Inapplicable

14.	Asset and Earnings Coverage			Inapplicable
15.	Promoter	Promoter	24	
16.	Legal Proceedings			Inapplicable
17.	Issuance of Shares	Description of Share Capital	16	
18.	Issuance of Obligations			Inapplicable
19.	Issuance of Other Securities	Plan of distribution – Agent’s Option	15	
20.	Dividend Record	Dividend Policy	19	
21.	Directors and Senior Officers	Directors and Officers	18	
22.	Remuneration of Directors and Senior Officers	Remuneration of Directors and Officers	20	
23.	Indebtedness of Directors and Senior Officers			Inapplicable
24.	Options to Purchase Securities	Incentive Stock Options	22	
25.	Escrowed Securities	Escrowed Securities	20	
26.	Principal Holders of Securities	Principal Shareholders	18	
27.	Intercorporate Relationships			Inapplicable
28.	Prior Sales	Prior Sales	17	

29.	Interest of Management and Others in Material Transactions	Interest of Directors, Officers and Others in Material Transactions	24
30.	Auditors, Transfer Agents and Registrars	Auditors, Transfer Agent and Registrar	26
31.	Material Contracts	Material Contracts	24
32.	Other Material Facts	Conflicts of Interest	25
33.		Management and Key Personnel	10
34.		Shareholder Approval of Qualifying Transaction	8