



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 6010

March 14, 2008

Mr. Hilarion V. Cajucom, Jr.
Chief Financial Officer
PSi Technologies Holdings, Inc.
Electronics Avenue
Taguig Metro Manila, 1604
Philippines

Re: PSi Technologies Holdings, Inc.
Form 20-F for the Fiscal Year Ended December 31, 2006
File No. 000-30582

Dear Mr. Cajucom:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Kevin Vaughn
Branch Chief