SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-QSB

(Mark One)

☑ Quarterly report under Section 13 or 15(d) of the Securities Exchange Act of 1934 for the quarterly period ended **December 31, 2007**.

☐ Transition report under Section 13 or 15(d) of the Securities Exchange Act of 1934 for the transition period from ______ to _______.

Commission file number: **000-52017**

HIGH END VENTURES, INC.

(Exact name of small business issuer as specified in its charter)

COLORADO (State or other jurisdiction of incorporation or organization)	**98-0219157** (I.R.S. Employer Identification No.)

2610-1066 West Hastings Street, Vancouver, British Columbia, Canada V6E 3X2
(Address of principal executive office) (Zip Code)

(604) 602-1717
(Registrant's telephone number)

Check whether the registrant: (1) filed all reports required to be filed by Section 13 or 15(d) of the Exchange Act during the past 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

Yes ☑ No ☐

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).

Yes ☑ No ☐

The number of outstanding shares of the registrant's common stock, $0.001 par value (the only class of voting stock) as of February 14, 2008 was 15,850,000.

TABLE OF CONTENTS

PART I

PART II

PART I

ITEM 1. FINANCIAL STATEMENTS

As used herein, the terms “Company,” “we,” “our”, and “us”, refer to High End Ventures, Inc., a Colorado corporation, unless otherwise indicated. In the opinion of management, the accompanying unaudited financial statements included in this Form 10-QSB reflect all adjustments (consisting only of normal recurring accruals) necessary for a fair presentation of the results of operations for the periods presented. The results of operations for the periods presented are not necessarily indicative of the results to be expected for the full year.

HIGH END VENTURES, INC.
(A DEVELOPMENT STAGE COMPANY)
BALANCE SHEETS

		December 31, 2007		September 30, 2007
ASSETS				
Current assets				
Cash and cash equivalents	$	11,882	$	11,412
Loan receivable		271,411		266,503
Prepaid expenses		-		-
Total current assets		283,293		277,915
TOTAL ASSETS	$	283,293	$	277,915
LIABILITIES AND STOCKHOLDERS' DEFICIT				
Current liabilities				
Accounts payable and accrued liabilities	$	175,497	$	132,331
Accrued interest payable		18,778		12,001
Loans payable		315,107		295,107
Total current liabilities		509,382		439,439
TOTAL LIABILITIES		509,382		439,439
Commitments and contingencies				
Stockholders' deficit				
Common stock				
100,000,000 common shares authorized at $0.001 par value;				
15,850,000 common shares issued and outstanding				
(September 30, 2007 - 15,850,000)		15,850		15,850
Additional paid-in capital		47,650		47,650
Accumulated deficit		(289,589)		(225,024)
Total stockholders' deficit		(226,089)		(161,524)
TOTAL LIABILITIES AND STOCKHOLDERS' DEFICIT	$	283,293	$	277,915

The accompanying notes are an integral part of these consolidated financial statements.

HIGH END VENTURES, INC.
(A DEVELOPMENT STAGE COMPANY)
STATEMENTS OF OPERATIONS

	For the three months ended December 31, 2007	For the three months ended December 31, 2006	From January 19, 1999 (date of inception) through December 31, 2007
Revenue:	$ -	$ -	$ -
Operating expenses			
Exploration costs	-	-	17,000
General & administrative	63,661	13,976	271,000
Total Operating expenses	63,661	13,976	288,000
Net (Loss) from Operations	$ (63,661)	$ (13,976)	$ (288,000)
Other income (expense)			
Interest income	5,873	-	17,189
Interest expense	(6,777)	-	(18,778)
Total Other income (expense)	(904)	-	(1,589)
NET (LOSS)	$ (64,565)	$ (13,976)	$ (289,589)
Weighted Average Shares Common Stock Outstanding	15,850,000	15,850,000	
Net Loss Per Share (Basic and Fully Dilutive)	$ (0.00)	$ (0.00)	

The accompanying notes are an integral part of these consolidated financial statements.

HIGH END VENTURES, INC.
(A DEVELOPMENT STAGE COMPANY)
STATEMENTS OF CASH FLOWS

	For the three months ended December 31, 2007	For the three months ended December 31, 2006	January 19, 1999 (inception) through December 31, 2007
Cash flows from operating activities			
Net loss	$ (64,565)	$ (13,976)	$ (289,589)
Adjustments to reconcile net loss to net cash used in operations:			
Issuance of stock for services rendered	-	-	500
Write off mineral claims	-	-	12,000
Changes in:			
Loan receivable	(4,908)	-	(16,225)
Accounts payable and accrued liabilities	43,166	-	175,497
Accrued interest payable	6,777	-	18,778
Net cash used in operating activities	(19,530)	(13,976)	(99,039)
Cash flows from investing activities			
Purchase mineral claims	-	-	-
Loan receivable principal advance	-	-	(255,186)
Net cash used in investing activities	-	-	(255,186)
Cash flows from financing activities			
Payment of stock subscription receivable	-	-	24,000
Issuance of common stock for cash	-	-	27,000
Proceeds from loans payable	20,000	-	315,107
Net cash provided by financing activities	20,000	-	366,107
Increase (decrease) in cash and cash equivalents	470	(13,976)	11,882
Cash and cash equivalents, beginning of period	11,412	13,976	-
Cash and cash equivalents, end of period	$ 11,882	$ -	$ 11,882
Supplementary information			
Interest paid	$ -	$ -	$ -
Taxes Paid	$ -	$ -	$ -

The accompanying notes are an integral part of these consolidated financial statements.

HIGH END VENTURES, INC.
(A DEVELOPMENT STAGE COMPANY)
NOTES TO INTERIM FINANCIAL STATEMENTS
AS AT DECEMBER 31, 2007

NOTE 1 – BASIS OF PRESENTATION

The interim financial statements of High End Ventures, Inc. (the "Company") for the three months ended December 31, 2007 and 2006 are not audited. The financial statements are prepared in accordance with the requirements for unaudited interim periods, and consequently do not include all disclosures required to be in conformity with accounting principles generally accepted in the United States of America.

In the opinion of management, the accompanying financial statements contain all adjustments, consisting only of normal recurring accruals, necessary for a fair presentation of the Company's financial position as of December 31, 2007 and the results of operations and cash flows for the three months ended December 31, 2007 and 2006. The results of operations for the three months ended December 31, 2007 and 2006 are not necessarily indicative of the results for a full year period.

NOTE 2 – NATURE AND PURPOSE OF BUSINESS

The Company was incorporated under the laws of the State of Colorado on January 19, 1999. The Company was previously engaged in exploration activities designed to identify economically viable deposits of precious metals, which activities were unsuccessful and have since been abandoned. During the final quarter of fiscal 2006 the Company decided to switch its attention to alternative business opportunities.

On September 21, 2006 the Company executed a letter of intent to acquire The Electrolinks Corporation ("Electrolinks"), a Toronto, Ontario based development stage-company intent on providing "smart grid" applications for power utilities and buildings that will deliver Broadband over Power Line (BPL) services utilizing any form of existing electrical infrastructure. The Company executed a formal Securities Exchange Agreement and Plan of Exchange on October 23, 2006 to acquire 100% of the outstanding ownership of Electrolinks. Due to legal considerations relevant to the structure of the anticipated transaction, the Company and Electrolinks mutually agreed not to proceed with the agreement on September 18, 2007.

On September 18, 2007, the Company and Electrolinks executed a Business Combination Agreement and an Amalgamation Agreement in order to transact the acquisition of Electrolinks through the amalgamation of Power Grid Networks Ltd. ("Power Grid") (a wholly owned subsidiary of the Company) and Electrolinks.

The Amalgamation Agreement provides for the following actions:

(a) to amalgamate Power Grid and Electrolinks;
(b) to exchange two Electrolinks shares for one share of the Company;
(c) to exchange shares of Power Grid with the Company on a one for one basis for each share issued by the Company to acquire Electrolinks shares; and
(d) to continue the business of Electrolinks through Power Grid.

NOTE 2 – NATURE AND PURPOSE OF BUSINESS - continued

The agreement anticipates the amalgamation of Electrolinks and Power Grid, entitling each stockholder of Electrolinks to one share of the common stock of the Company in exchange for two shares of the common stock of Electrolinks up to an aggregate of 21,584,183 shares of the Company for 43,168,366 shares of Electrolinks.

The Electrolinks stockholders would acquire approximately 57.7% of the issued and outstanding shares of common stock of the Company following the closing of the transaction. For accounting purposes, the transaction would be treated as a reverse merger with Electrolinks being the accounting acquirer and the go-forward financial statements would reflect Electrolinks' history from its inception. The closing of the transaction is expected to take place as soon as is practicable subject to shareholder approval of the transaction and full satisfaction of the disclosure requirements of the Securities Exchange Act of 1934, as amended. The transaction had not obtained the requisite shareholder approval as of the date of this report.

The Company has elected September 30 as the end of its fiscal year.

NOTE 3 – GOING CONCERN

The accompanying financial statements have been prepared in conformity with generally accepted accounting principles that contemplate continuation of the Company as a going concern.

The Company has incurred losses since its inception and has not yet been successful in establishing profitable operations. These factors raise considerable doubt about the ability of the Company to continue as a going concern. Continuance of the Company as a going concern is dependent upon receiving additional working capital through loans and/or additional sales of the Company's common stock. There is no assurance that the Company will succeed in raising this additional capital or achieving profitable operations. The accompanying financial statements do not include any adjustments that might result from the outcome of these uncertainties.

NOTE 4 – NATURE OF SIGNIFICANT ACCOUNTING POLICIES

<u>CASH AND CASH EQUIVALENTS</u>

The Company considers all highly liquid debt instruments purchased with maturity of three months or less to be cash equivalents.

<u>USE OF ESTIMATES</u>

The preparation of the Company's financial statements requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from these estimates.

NOTE 4 – NATURE OF SIGNIFICANT ACCOUNTING POLICIES - continued

FAIR VALUE OF FINANCIAL INSTRUMENTS

The Company's short-term financial instruments consist of cash and cash equivalents and accounts payable. The carrying amounts of these financial instruments approximate fair value because of their short-term maturities. Financial instruments that potentially subject the Company to a concentration of credit risk consist principally of cash. During the year the Company did not maintain cash deposits at financial institution in excess of the $100,000 limit covered by the Federal Deposit Insurance Corporation. The Company does not hold or issue financial instruments for trading purposes nor does it hold or issue interest rate or leveraged derivative financial instruments.

EARNINGS PER SHARE

Basic Earnings per Share ("EPS") is computed by dividing net income available to common stockholders by the weighted average number of common stock shares outstanding during the year. Diluted EPS is computed by dividing net income available to common stockholders by the weighted-average number of common stock shares outstanding during the year plus potential dilutive instruments such as stock options and warrant. The effect of stock options on diluted EPS is determined through the application of the treasury stock method, whereby proceeds received by the Company based on assumed exercises are hypothetically used to repurchase the Company's common stock at the average market price during the period. Loss per share is unchanged on a diluted basis since the assumed exercise of common stock equivalents would have an anti-dilutive effect. At December 31 2007 and 2006 the Company did not have any potentially dilutive instruments outstanding.

INCOME TAXES

The Company uses the asset and liability method of accounting for income taxes as required by SFAS No. 109 "Accounting for Income Taxes". SFAS 109 requires the recognition of deferred tax assets and liabilities for the expected future tax consequences of temporary differences between the carrying amounts and the tax basis of certain assets and liabilities. Deferred income tax assets and liabilities are computed annually for the difference between the financial statement and tax bases of assets and liabilities that will result in taxable or deductible amounts in the future, based on enacted tax laws and rates applicable to the periods in which the differences are expected to affect taxable income. Valuation allowances are established when necessary to reduce deferred tax assets to the amount expected to be realized. Income tax expense is the tax payable or refundable for the period, plus or minus the change during the period in deferred tax assets and liabilities.

Deferred income taxes may arise from temporary differences resulting from income and expense items reported for financial accounting and tax purposes in different periods. Deferred taxes are classified as current or non-current, depending on the classification of the assets and liabilities to which they relate. Deferred taxes arising from temporary differences that are not related to an asset or liability are classified as current or non-current depending on the periods in which the temporary differences are expected to reverse. The Company had no significant deferred tax items arise during any of the periods presented.

NOTE 4 – NATURE OF SIGNIFICANT ACCOUNTING POLICIES - continued

CONCENTRATION OF CREDIT RISK

The financial instrument which potentially subjects the Company to concentration of credit risk is cash. The Company maintains cash in bank accounts that, at times, may exceed federally insured limits. As of December 31, 2007, the Company has not exceeded the federally insured limit. The Company has not experienced any losses in such accounts and believes it is not exposed to any significant risks on its cash in bank accounts.

RECENT ACCOUNTING PRONOUNCEMENTS

In February, 2007, the FASB issued SFAS No. 159 "The Fair Value Option for Financial Assets and Financial Liabilities". SFAS No. 159 permits entities to choose to measure many financial assets and financial liabilities at fair value. Unrealized gains and losses on items for which the fair value option has been elected are reported in earnings. SFAS No. 159 is effective for fiscal years beginning after November 15, 2007. The Company is currently assessing the impact of SFAS No. 159 on our financial position and results of operations, but does not anticipate a material impact.

NOTE 5 – LOAN RECEIVABLE

The Company has loaned Electrolinks $254,221 USD. This loan is secured and bears interest at a rate of 10% and is repayable upon demand. At December 31, 2007 interest of $17,190 had been accrued on this loan.

NOTE 6 – MINERAL CLAIM

The Company entered into an agreement on October 31, 2005 to acquire a 100% interest in a mineral claim located in the Victoria Mining District in British Columbia, Canada. The claim was acquired for $5,000 in cash and 600,000 shares of common stock valued at $12,000. The purchase price of the claim approximated the historical cost basis of the previous owner of the claim. Management has made a determination that the cost of the mineral claim will not be recovered and therefore the purchase price of $17,000 was charged to current operations as exploration costs in 2006.

NOTE 7– SHORT TERM LOANS PAYABLE – RELATED PARTY TRANSACTIONS

The Company borrowed $290,000 and $25,000 from third parties to assist with working capital needs. The loan of $290,000 bears interest at a rate of 10%. At December 31, 2007 interest of $18,778 had been accrued on this loan. The loan of $25,000 is an interest free, unsecured, demand loan. The Company also borrowed $107 from a shareholder as an interest free, unsecured, demand loan.

HIGH END VENTURES, INC.
(A DEVELOPMENT STAGE COMPANY)
NOTES TO INTERIM FINANCIAL STATEMENTS
AS AT DECEMBER 31, 2007

NOTE 8 – COMMON STOCK

In October of 2005, the Company issued 600,000 shares for the purchase of mineral claims at a value of $.02 per share.

On April 10, 2006, the Company issued 320,000 shares of common stock valued at $.05 per share for cash in the amount of $16,000.

On September 2, 2006, management authorized a 5 for 1 forward split of the outstanding shares of common stock. This split has been applied retroactively in the financial statements as if the split had occurred at inception of the Company.

NOTE 9 – SUBSEQUENT EVENT

On February 12, 2008 the Company convened a special stockholders meeting to consider whether to approve the terms and conditions of the Business Combination Agreement and Amalgamation Agreement that would cause it to acquire Electrolinks. However, rather than vote on the matters presented due to quorum requirements, the Company moved to adjourn the special stockholders meeting to March 7, 2008 in order to provide its stockholders with additional time to consider the transaction.

ITEM 2. MANAGEMENT'S PLAN OF OPERATION

This *Management's Plan of Operation* and *Results of Operations* and other parts of this report contain forward-looking statements that involve risks and uncertainties. Forward-looking statements can also be identified by words such as "anticipates," "expects," "believes," "plans," "predicts," and similar terms. Forward-looking statements are not guarantees of future performance and our actual results may differ significantly from the results discussed in the forward-looking statements. Factors that might cause such differences include, but are not limited to, those discussed in the subsections entitled *Forward-Looking Statements and Factors That May Affect Future Results and Financial Condition*. The following discussion should be read in conjunction with our financial statements and notes thereto included in this information statement. All information presented herein is based on our period ended December 31, 2007. Our fiscal year end is September 30.

General

Our plan of operation over the next year, subject to stockholder approval of our intent to acquire the business of The Electrolinks Corporation ("Electrolinks"), is to focus on Electrolinks' business model. Electrolinks intends to provide "smart grid" applications for power utilities and buildings in addition to delivering broadband over power line (BPL) services over any form of existing electrical infrastructure.

The Electrolinks business model would require that we raise up to $5 million through private debt or equity placements to fund the development of Electrolinks' BPL products, services and network. There can be no assurance that this funding would be available to us. Should our stockholders not approve the acquisition of Electrolinks, our plan of operation for the coming year will be to identify and acquire an alternative business opportunity. We will not limit our options to any particular industry, but will evaluate each opportunity on its own merits.

The Company's Intended Business Strategy

Electrolinks is in the business development stage and is yet to earn important revenues from operations. Electrolinks may experience fluctuations in operating results in future periods due to a variety of factors including, but not limited to:

- market acceptance of the Internet and power line communication technologies as a medium for customers to purchase Electrolinks' products,
- Electrolinks' ability to acquire and deliver high quality products at a price lower than currently available to consumers,
- Electrolinks' ability to obtain additional financing in a timely manner on terms favorable to Electrolinks,
- Electrolinks' ability to successfully attract customers at a steady rate and maintain customer satisfaction,
- Electrolinks promotions, branding and sales programs,
- the amount and timing of operating costs and capital expenditures relating to the expansion of Electrolinks' business, operations and infrastructure, and the implementation of marketing programs,
- key agreements and strategic alliances,
- the number of products offered by Electrolinks,
- the number of returns experienced by Electrolinks, and
- general economic conditions specific to the Internet, power-line communications, and the communications industry.

Given the unique nature of the BPL technology and its limited market penetration to date in North America, there is a need to establish a strong commercial presence and associated branding. As such, Electrolinks has established a multi-tiered market entry and growth plan incorporating the following key actions:

1. Establish an Initial BPL Foothold

It is critical to gain a commercial presence for BPL in North America and, in particular, a presence associated with Electrolinks. Currently, Electrolinks is leveraging several existing relationships in the hospitality market to deploy a commercial BPL installation (at minimum) in the next three months. In addition, Electrolinks is working with hydro utilities and native reservations to implement BPL as a demonstration technology.

2. Establish Electrolinks' BPL Center of Excellence

A key element of Electrolinks' strategy is to establish a North American BPL Center of Excellence. The Center of Excellence will focus on the following functions:

- Testing and qualifying facility for the North American use of BPL technology,

- Demonstration lab for the presentation of BPL to customers, government and the media, and

- Training center for BPL for North America.

In addition, Electrolinks is working with the U.S. based BPL Association in an effort to help establish a BPL Association of Canada with Electrolinks as one of the founding members. These actions are intended to establish Electrolinks as a key player and thought leader in the evolving North American BPL market.

3. Build out Utilities Partnership

A relationship model with Canadian utilities is essential for success in rural regions. Electrolinks is currently working with a number of key members of several hydro utilities to define a business model that will enable broadband to BPL rural customers while also providing a new revenue stream to the hydro utilities themselves. Electrolinks expects to have several models in place within the next few months.

Canadian governments, at both the federal level and the provincial level, have set aside funding to ensure that all Canadians have access to high speed internet services. Electrolinks is currently working with both levels of government on how to best bring BPL technology to those regions that are currently not served. Electrolinks is also reviewing the first set of rural region requests for proposal developed by community co-ops in preparation for the planned offering for these rural co-ops.

4. Develop the Electrolinks Sales Channel and Business Partner model

Electrolinks' initial market entry is through key utilities, but over time the goal is to establish partner channels to enable the significant sales volume that is expected as BPL technology gains North American momentum.

Electrolinks is establishing three major categories for partners:

- Utility business partners – A joint marketing and revenue sharing partner structure specifically with hydro utilities for the rural Canada market.

- Technology extender partners – A program to establish partnerships with other technology providers that extend the value proposition of BPL. These include existing partnerships, as well as future needs in potential areas such as wireless and long range fiber.

- Sales channel partners – Electrolinks will establish a partner sales channel to leverage the potential of the large number of companies that are currently marketing solutions to the hospitality and multi-commercial unit markets. Electrolinks will provide a partner friendly integrated solution product that sales partners will be able to market and deploy to customers.

Electrolinks anticipates executing on this market entry strategic plan over a period of approximately nine to twelve months.

Results of Operations

During the period ended December 31, 2007, our operations were limited to finalizing those agreements pertaining to the intended acquisition of Electrolinks and satisfying continuous public disclosure requirements. Since Electrolinks is in the development stage with no history of generating substantial revenue, we cannot determine whether the Company will ever generate revenues from operations.

Revenues

The Company has not generated any revenues to date. We do not expect to receive revenues within the next twelve months sufficient to fund our operations, even in the event that the acquisition of Electrolinks is approved and completed. Electrolinks has only recently initiated the commercial application of its technology and has realized limited revenue to date.

Net Loss

For the period from inception January 19, 1999 to December 31, 2007, the Company recorded an operating loss of $289,589. Net losses for the three month period ended December 31, 2007 were $64,565 as compared to $13,976 for the three months ended December 31, 2006. The Company’s operating losses in the current three month period are attributable to general and administrative expenses including accounting costs and consulting fees. Expenses in prior periods have also included exploration costs directly related to our former precious metals exploration program. The Company has not generated any revenues since inception.

The Company expects to continue to operate at a loss through fiscal 2008 and due to the nature of our intended acquisition of Electrolinks or alternatively our search for another business opportunity cannot determine whether we will ever generate revenues from operations.

Income Tax Expense (Benefit)

The Company has a prospective income tax benefit resulting from a net operating loss carryforward and start up costs that might offset any future operating profit.

Impact of Inflation

The Company believes that inflation has had a negligible effect on operations over the past three years.

Capital Expenditures

The Company expended no amounts on capital expenditures for the period from inception to December 31, 2007.

Capital Resources and Liquidity

The Company had current assets of $283,293 and total assets of $283,293 as of the three month period ended December 31, 2007, consisting of cash on hand of $11,882 and expected proceeds from a loan receivable of $271,411. Net stockholders' deficiency in the Company was $226,089 at December 31, 2007. The Company is in the development stage and, since inception, has experienced significant changes in liquidity, capital resources, and shareholders’ equity.

Cash flow used in operating activities was $99,039 for the period from inception to December 31, 2007. Cash flow used in operating activities for the three month period ended December 31, 2007 was $19,530 as compared to $13,976 in cash flow used in operating activities for the three months ended December 31, 2006. Cash flow used in operating activities in the current three month period can be attributed to accounting costs and consulting expenses.

Cash flow provided from financing activities was $366,107 for the period from inception to December 31, 2007. Cash flow provided by financing activities for the three month period ended December 31, 2007 was $20,000 as compared to $0 for the three months ended December 31, 2006.

Cash flows used in investing activities was $255,186 for the period from inception to December 31, 2007. There were no cash flows used in investing activities for the three month periods ended December 31, 2007 and 2006.

The Company’s current assets may not be sufficient to conduct its plan of operation over the next twelve (12) months and it will have to realize debt or equity financing to fund operations. The Company has no current commitments or arrangements with respect to, or immediate sources of funding. Further, no assurances can be given that funding, if needed, would be available or available to the Company on acceptable terms. Therefore, the Company’s stockholders would be the most likely source of new funding in the form of loans or equity placements though none have made any commitment for future investment and we have no agreement formal or otherwise. The Company’s inability to obtain funding would have a material adverse affect on its plan of operation.

The Company had no formal long term lines or credit or other bank financing arrangements as of December 31, 2007.

Since earnings, if any, will be reinvested in operations, the Company does not expect to pay cash dividends in the foreseeable future.

The Company has no defined benefit plan or contractual commitment with any of its officers or directors.

The Company has no current plans for any significant purchase or sale of any plant or equipment.

Off Balance Sheet Arrangements

As of December 31, 2007, the Company has no significant off-balance sheet arrangements that have or are reasonably likely to have a current or future effect on our financial condition, changes in financial condition, revenues or expenses, results of operations, liquidity, capital expenditures, or capital resources that is material to stockholders.

Critical Accounting Policies

In the notes to the audited financial statements for the year ended September 30, 2007 included in the Company's Form 10-KSB, the Company discusses those accounting policies that are considered to be significant in determining the results of operations and its financial position. The Company believes that the accounting principles utilized by us conform to accounting principles generally accepted in the United States of America.

The preparation of financial statements requires Company management to make significant estimates and judgments that affect the reported amounts of assets, liabilities, revenues and expenses. By their nature, these judgments are subject to an inherent degree of uncertainty. The Company bases its estimates on historical experience and other facts and circumstances that are believed to be reasonable, and the results form the basis for making judgments about the carrying value of assets and liabilities. The actual results may differ from these estimates under different assumptions or conditions.

Stock-Based Compensation

On January 1, 2006, we adopted SFAS No. 123 (revised 2004) (SFAS No. 123R), Share-Based Payment, which addresses the accounting for stock-based payment transactions in which an enterprise receives employee services in exchange for (a) equity instruments of the enterprise or (b) liabilities that are based on the fair value of the enterprise's equity instruments or that may be settled by the issuance of such equity instruments. In January 2005, the Securities and Exchange Commission (SEC) issued Staff Accounting Bulletin (SAB) No. 107, which provides supplemental implementation guidance for SFAS No. 123R. SFAS No. 123R eliminates the ability to account for stock-based compensation transactions using the intrinsic value method under Accounting Principles Board (APB) Opinion No. 25, Accounting for Stock Issued to Employees, and instead generally requires that such transactions be accounted for using a fair-value-based method. We use the Black-Scholes-Merton ("BSM") option-pricing model to determine the fair-value of stock-based awards under SFAS No. 123R, consistent with that used for pro forma disclosures under SFAS No. 123, Accounting for Stock-Based Compensation. We have elected the modified prospective transition method as permitted by SFAS No. 123R and accordingly prior periods have not been restated to reflect the impact of SFAS No. 123R. The modified prospective transition method requires that stock-based compensation expense be recorded for all new and unvested stock options, restricted stock, restricted stock units, and employee stock purchase plan shares that are ultimately expected to vest as the requisite service is rendered beginning on January 1, 2006, the first day of our fiscal year 2006. Stock-based compensation expense for awards granted prior to January 1, 2006 is based on the grant date fair-value as determined under the pro forma provisions of SFAS No. 123.

Prior to the adoption of SFAS No. 123R, we measured compensation expense for our employee stock-based compensation plans using the intrinsic value method prescribed by APB Opinion No. 25. We applied the disclosure provisions of SFAS No. 123 as amended by SFAS No. 148, Accounting for Stock-Based Compensation – Transition and Disclosure, as if the fair-value-based method had been applied in measuring compensation expense. Under APB Opinion No. 25, when the exercise price of the Company's employee stock options was equal to the market price of the underlying stock on the date of the grant, no compensation expense was recognized.

We account for equity instruments issued in exchange for the receipt of goods or services from other than employees in accordance with SFAS No. 123 and the conclusions reached by the Emerging Issues Task Force (“EITF”) in Issue No. 96-18. Costs are measured at the estimated fair market value of the consideration received or the estimated fair value of the equity instruments issued, whichever is more reliably measurable. The value of equity instruments issued for consideration other than employee services is determined on the earliest of a performance commitment or completion of performance by the provider of goods or services as defined by EITF 96-18

Recent Accounting Pronouncements

In February 2006, the FASB issued SFAS No. 155, “Accounting for Certain Hybrid Financial Instruments-an amendment of FASB Statements No. 133 and 140”, to simplify and make more consistent the accounting for certain financial instruments. SFAS No. 155 amends SFAS No. 133, “Accounting for Derivative Instruments and Hedging Activities” to permit fair value remeasurement for any hybrid financial instrument with an embedded derivative that otherwise would require bifurcation, provided that the whole instrument is accounted for on a fair value basis. SFAS No. 155 amends SFAS No. 140, “Accounting for the Impairment or Disposal of Long-Lived Assets”, to allow a qualifying special-purpose entity to hold a derivative financial instrument that pertains to a beneficial interest other than another derivative financial instrument. SFAS No. 155 applies to all financial instruments acquired or issued after the beginning of an entity's first fiscal year that begins after September 15, 2006, with earlier application allowed. This standard is not expected to have a significant effect on the Company’s future reported financial position or results of operations.

In March 2006, the FASB issued SFAS No. 156, “Accounting for Servicing of Financial Assets, an amendment of FASB Statement No. 140, Accounting for Transfers and Servicing of Financial Assets and Extinguishments of Liabilities”. This statement requires all separately recognized servicing assets and servicing liabilities be initially measured at fair value, if practicable, and permits for subsequent measurement using either fair value measurement with changes in fair value reflected in earnings or the amortization and impairment requirements of Statement No. 140. The subsequent measurement of separately recognized servicing assets and servicing liabilities at fair value eliminates the necessity for entities that manage the risks inherent in servicing assets and servicing liabilities with derivatives to qualify for hedge accounting treatment and eliminates the characterization of declines in fair value as impairments or direct write-downs. SFAS No. 156 is effective for an entity's first fiscal year beginning after September 15, 2006. This adoption of this statement is not expected to have a significant effect on the Company’s future reported financial position or results of operations.

In September 2006, the FASB issued SFAS No. 157, “Fair Value Measurements” The objective of SFAS 157 is to increase consistency and comparability in fair value measurements and to expand disclosures about fair value measurements. SFAS 157 defines fair value, establishes a framework for measuring fair value in generally accepted accounting principles, and expands disclosures about fair value measurements. SFAS 157 applies under other accounting pronouncements that require or permit fair value measurements and does not require any new fair value measurements. The provisions of SFAS No. 157 are effective for fair value measurements made in fiscal years beginning after November 15, 2007. The adoption of this statement is not expected to have a material effect on the Company's future reported financial position or results of operations.

In September 2006, the FASB issued SFAS No. 158, “Employers’ Accounting for Defined Benefit Pension and Other Postretirement Plans – an amendment of FASB Statements No. 87, 88, 106, and 132(R)” This statement requires employers to recognize the overfunded or underfunded status of a defined benefit postretirement plan (other than a multiemployer plan) as an asset or liability in its statement of financial position and to recognize changes in that funded status in the year in which the changes occur through comprehensive income of a business entity or changes in unrestricted net assets of a not-for-profit organization. This statement also requires an employer to measure the funded status of a plan as of the date of its year-end statement of financial position, with limited exceptions. The provisions of SFAS No. 158 are effective for employers with publicly traded equity securities as of the end of the fiscal year ending after December 15, 2006. The adoption of this statement is not expected to have a material effect on the Company's future reported financial position or results of operations.

In September 2006, the SEC issued Staff Accounting Bulletin (“SAB”) No. 108, “Considering the Effects of Prior Year Misstatements when Quantifying Misstatements in Current Year Financial Statements.” SAB No. 108 addresses how the effects of prior year uncorrected misstatements should be considered when quantifying misstatements in current year financial statements. SAB No. 108 requires companies to quantify misstatements using a balance sheet and income statement approach and to evaluate whether either approach results in quantifying an error that is material in light of relevant quantitative and qualitative factors. SAB No. 108 is effective for periods ending after November 15, 2006. The Company is currently evaluating the impact of adopting SAB No. 108 but does not expect that it will have a material effect on our financial position and results of operations.

In February 2007, the FASB issued SFAS No. 159, “The Fair Value Option for Financial Assets and Financial Liabilities”. This Statement permits entities to choose to measure many financial assets and financial liabilities at fair value. Unrealized gains and losses on items for which the fair value option has been elected are reported in earnings. SFAS No. 159 is effective for fiscal years beginning after November 15, 2007. The Company is currently assessing the impact of SFAS No. 159 on our financial position and results of operations.

Forward Looking Statements and Factors That May Affect Future Results and Financial Condition

The statements contained in the section titled *Management’s Plan of Operation* and other sections, with the exception of historical facts, are forward looking statements within the meaning of Section 27A of the Securities Act. A safe-harbor provision may not be applicable to the forward looking statements made in this Form 10-QSB because of certain exclusions under Section 27A (b). Forward looking statements reflect our current expectations and beliefs regarding our future results of operations, performance, and achievements. These statements are subject to risks and uncertainties and are based upon assumptions and beliefs that may or may not materialize. These statements include, but are not limited to, statements concerning:

- our anticipated financial performance and business plan;
- the sufficiency of existing capital resources;
- our ability to raise additional capital to fund cash requirements for future operations;
- uncertainties related to the Company’s future business prospects;
- the ability of the Company to generate revenues to fund future operations;
- the volatility of the stock market and;
- general economic conditions.

We wish to caution readers that the Company's operating results are subject to various risks and uncertainties that could cause our actual results to differ materially from those discussed or anticipated including the factors set forth in the section entitled *Risk Factors* below. We also wish to advise readers not to place any undue reliance on the forward looking statements contained in this report, which reflect our beliefs and expectations only as of the date of this report. We assume no obligation to update or revise these forward looking statements to reflect new events or circumstances or any changes in our beliefs or expectations, other than is required by law.

Risks Factors

Our future operating results are highly uncertain. Before deciding to invest in us or to maintain or increase your investment, you should carefully consider the risks described below, in addition to the other information contained in our annual report. If any of these risks actually occur, our business, financial condition or results of operations could be seriously harmed. In that event, the market price for our common stock could decline and you may lose all or part of your investment.

RISKS RELATED TO THE COMPANY'S BUSINESS

We have a history of significant operating losses and such losses may continue in the future.

Since inception, our expenses have substantially exceeded our income, resulting in continuing losses and an accumulated deficit of $289,589 at December 31, 2007. During the quarter ended December 31, 2007, we recorded a net loss of $64,565. The Company has never realized revenue from operations. We will continue to incur operating losses as we pursue our intention to acquire Electrolinks and satisfy our ongoing disclosure requirements with the Securities and Exchange Commission ("Commission"). Our only expectation of future profitability is dependent upon our ability to acquire Electrolinks and develop Electrolinks' business to a point that will produce revenue, which objectives can in no way be assured.

The Company's limited financial resources cast severe doubt on our ability to successfully fund the business development of Electrolinks.

One of the conditions of the agreements to acquire Electrolinks is the representation that the Company would use its best efforts to fund the business development of Electrolinks up to five million dollars ($5,000,000) within twelve months of closing. Since our business plan is currently dependent on the intended acquisition of Electrolinks, the prospect of satisfying this funding commitment is immediate and doubtful. We currently have insufficient capital to meet this condition and would have to rely on debt or equity offerings to meet this funding obligation. Should we be unable to realize this funding within one year of closing the transaction the successful development of the Electrolinks business plan may be called into doubt due to financial constraints which may ultimately force the Company to curtail or abandon operations.

Terms determined in the agreements to acquire Electrolinks would result in a change of control of the Company.

The issuance of common shares to the stockholders of Electrolinks would dilute the voting power and ownership percentage of our existing stockholders that would cause a change in control of the Company. The terms of the agreements require us to issue 21,584,183 new shares that would result in a dilution of approximately 57.7% to our existing stockholders. Further, the agreements require the stockholders of the Company to elect two new members to the board of directors, thus changing control of management. The change in control of the Company could have a negative impact on our stockholders.

The Company might not realize the anticipated benefits from the acquisition of Electrolinks.

We may not achieve the benefits we are seeking from the intended acquisition of Electrolinks. Electrolinks may not be successful in its efforts focused on offering "Smart Grid" applications of BPL products to power utilities and to buildings with multiple dwelling units. As a result, our operations and financial results may be less rewarding than anticipated, which may cause the market price of our common stock to decline.

The intended acquisition of Electrolinks could decrease the value of your stock.

Electrolinks is a development stage company with a limited history of realizing revenue and a record of net losses, about which Electrolinks' auditors have expressed a going concern opinion. Additionally, Electrolinks expects losses in the future and its current assets are insufficient to conduct business operations over the next 12 months. Given these facts, the intended acquisition of Electrolinks could result in significant losses for the Company which could decrease the value of your stock.

We might not be successful in integrating the business operations of Electrolinks into our own operations, stifling growth and hindering the realization of a profit.

The acquisition of Electrolinks would involve the integration of companies that have previously operated independently. A successful integration of Electrolinks' operations would depend on our ability to consolidate operations and to integrate Electrolinks' management team. If we are unable to do so, we may not realize the anticipated potential benefits of the acquisition, our business development could be stifled, and results of operations might not produce a profit. Difficulties could include the loss of key employees, the disruption of Electrolinks' ongoing businesses, and possible inconsistencies in standards, controls, procedures and policies.

RISKS RELATED TO THE BUSINESS OF ELECTROLINKS

Electrolinks' limited operating history; anticipated losses; uncertainly of future results.

Since Electrolinks has only recently commenced business operations there is limited information on which to adequately evaluate its business and future prospects. Therefore, Electrolinks' future prospects should be considered with a view to the risks encountered by a company in an early stage of development, particularly in light of the uncertainties relating to customer acceptance of Electrolinks' intended services.

Electrolinks will continue to incur costs to develop and market BPL solutions, to establish marketing relationships, and to build an administrative organization. We can offer no certainty that Electrolinks will be profitable on a quarterly or annual basis. In addition, as Electrolinks expands its business network and marketing operations it will likely need to increase its operating expenses to broaden customer support capabilities and increase administrative resources. To the extent that such increased expenses are not supported by commensurate revenues, Electrolinks' business, results of operations and financial condition would be adversely affected.

Electrolinks has a historical record of losses which may continue.

Electrolinks reported operating losses for the fiscal year ended December 31, 2006 of $1,248,239 and operating losses for the nine months ended September 30, 2007 of $1,067,891. The historical record indicates that Electrolinks has not realized sufficient revenue from its efforts to provide us with any certainty that revenue is forthcoming or that revenue will be sufficient to support operations. The sum of these indicators creates uncertainty as to whether Electrolinks will ever transition from losses to profits. Should Electrolinks continue to incur losses it would be unable to meet its working capital requirements which inability would stifle operations.

Need for additional financing.

Electrolinks has no significant revenue from operations and therefore is not able to meet operating costs. As such, the Company would need to raise capital within the next twelve months to implement Electrolinks' plan of operation. However, there can be no assurance that the Company would be able to raise the required capital or that any capital raised would be obtained on favourable terms. Failure to obtain adequate capital would significantly curtail Electrolinks' business.

Unpredictability of future revenues.

Due to Electrolinks' lack of operating history and the emerging nature of the market in which it competes, it is unable to forecast its revenues or expenses with any degree of certainty. Electrolinks' projected expenses and revenue are based largely on internal estimates. Operating results will depend on the volume of orders for services or products offered, the ability to obtain and retain customers, and revenues generated offset by the expenses incurred in obtaining those results. Projections, by their very nature, difficult to forecast and should not be relied on to provide a reliable indicator of future operating results.

Dependence on key personnel.

Electrolinks' performance and operating results are substantially dependent on the continued service and performance of its managers, officers, and directors. Electrolinks intends to hire additional managerial personnel as they move forward with their business model. Competition for such personnel is intense, and there can be no assurance that Electrolinks can retain its key management employees, or that it will be able to attract or retain highly qualified technical personnel in the future. The loss of the services of Hari Rao, Wayne Owens, or any of Electrolinks' other key employees or the inability to attract and retain the necessary management personnel could have a material adverse effect upon its business.

Electrolinks growth is dependent upon the availability and successful hire of independent contractors.

Electrolinks' continued growth and success depend to a significant extent on the successful hire of qualified independent contractors. Competition for highly-skilled business, product development, technical and other personnel is intense due to skill shortages and the variety of companies that offer equity incentives. Accordingly, Electrolinks expects to experience increased compensation costs to engage independent contractors which costs may not be offset by improved productivity or increased revenues. Further, there can be no assurances that Electrolinks will be successful in continuously recruiting the necessary independent contractors. Failure to obtain the right personnel to develop Electrolinks' business model could have a material adverse effect on Electrolinks' growth.

Unproven acceptance of Electrolinks' services and products.

Electrolinks is still in the development stage and cannot provide any certainty as to whether its services and products will be accepted by prospective customers. Should Electrolinks' services and products prove to be unsuccessful with prospective customers, such failure would adversely affect its financial condition, operating results, and cash flows.

Electrolinks competes with larger and better financed corporations.

Competition within the international BPL products market is intense. While Electrolinks believes that its products will be distinguished by next-generation innovations that are more sophisticated, flexible and cost effective than many competitive products currently in the market place, a number of entities offer BPL products, and new competitors may enter the market in the future. Some of BPL's existing and potential competitors have longer operating histories, greater name recognition, larger customer bases and significantly greater financial, technical and marketing resources than Electrolinks does, including well known multi-national corporations like Bell, Rogers and Primus.

Electrolinks has no proprietary or intellectual property rights.

Despite being a technology based business, Electrolinks has no proprietary or intellectual property rights associated with the provision of BPL services. Rather, Electrolinks is dependent on technology that it intends to license from third parties. The absence of proprietary and intellectual property rights makes Electrolinks vulnerable to unauthorized third parties, including competitors, who may copy its business plan effectively offering the same type of services that Electrolinks intends to offer. A multitude of competitors using the same technology to offer the same products as Electrolinks could have an adverse effect on future growth.

Dependence on licensed technology and third party service providers.

Electrolinks relies on a limited number of manufacturers as well as service providers to offer BPL services, which reliance reduces the level of control we have over our operations and exposes it to significant risks such as inadequate capacity, late delivery, substandard quality and higher prices, all of which could adversely affect business. If Electrolinks' suppliers or services providers are unable to provide products or services in the volumes needed or at an acceptable price, Electrolinks would have to identify and qualify acceptable replacements from alternative sources of supply. If Electrolinks was unable to obtain products or services in a timely fashion, it would likely not be able to meet customer demand. Any disruption of either product procurement or services could adversely affect Electrolinks' operations.

RISKS RELATED TO THE COMPANY'S STOCK

The Company's stockholders may face significant restrictions on their stock.

The Company's stock differs from many stocks in that it is a "penny stock." The Commission has adopted a number of rules to regulate "penny stocks" including, but not limited to, those rules from the Securities Act as follows:

3a51-1	which defines penny stock as, generally speaking, those securities which are not listed on either NASDAQ or a national securities exchange and are priced under $5, excluding securities of issuers that have net tangible assets greater than $2 million if they have been in operation at least three years, greater than $5 million if in operation less than three years, or average revenue of at least $6 million for the last three years;
15g-1	which outlines transactions by broker/dealers which are exempt from 15g-2 through 15g-6 as those whose commissions from traders are lower than 5% total commissions;
15g-2	which details that brokers must disclose risks of penny stock on Schedule 15G;
15g-3	which details that broker/dealers must disclose quotes and other info relating to the penny stock market;
15g-4	which explains that compensation of broker/dealers must be disclosed;
15g-5	which explains that compensation of persons associated in connection with penny stock sales must be disclosed;
15g-6	which outlines that broker/dealers must send out monthly account statements; and
15g-9	which defines sales practice requirements.

Since our securities constitute a "penny stock" within the meaning of the rules, the rules would apply to us and our securities. Because these rules provide regulatory burdens upon broker-dealers, they may affect the ability of stockholders to sell their securities in any market that may develop; the rules themselves may limit the market for penny stocks. Additionally, the market among dealers may not be active. Investors in penny stock often are unable to sell stock back to the dealer that sold them the stock. The mark-ups or commissions charged by the broker-dealers may be greater than any profit a seller may make. Because of large dealer spreads, investors may be unable to sell the stock immediately back to the dealer at the same price the dealer sold the stock to the investor. In some cases, the stock may fall quickly in value. Investors may be unable to reap any profit from any sale of the stock, if they can sell it at all. Stockholders should be aware that, according to Commission Release No. 34-29093 dated April 17, 1991, the market for penny stocks has suffered from patterns of fraud and abuse. These patterns include:

- control of the market for the security by one or a few broker-dealers that are often related to the promoter or issuer;
- manipulation of prices through prearranged matching of purchases and sales and false and misleading press releases;
- "boiler room" practices involving high pressure sales tactics and unrealistic price projections by inexperienced sales persons;
- excessive and undisclosed bid-ask differentials and markups by selling broker-dealers; and
- the wholesale dumping of the same securities by promoters and broker-dealers after prices have been manipulated to a desired level, along with the inevitable collapse of those prices with consequent investor losses.

The market for our stock is limited and our stock price may be volatile.

The market for our common stock has been limited due to low trading volume and the small number of brokerage firms acting as market makers. Because of the limitations of our market and volatility of the market price of our stock, investors may face difficulties in selling shares at attractive prices when they want to. The average daily trading volume for our stock has varied significantly from week to week and from month to month, and the trading volume often varies widely from day to day.

We may incur significant expenses as a result of being quoted on the Over the Counter Bulletin Board, which may negatively impact our financial performance.

We may incur significant legal, accounting and other expenses as a result of being listed on the Over the Counter Bulletin Board. The Sarbanes-Oxley Act of 2002, as well as related rules implemented by the Commission has required changes in corporate governance practices of public companies. We expect that compliance with these laws, rules and regulations, including compliance with Section 404 of the Sarbanes-Oxley Act of 2002 as discussed in the following risk factor, may substantially increase our expenses, including our legal and accounting costs, and make some activities more time-consuming and costly. As a result, there may be a substantial increase in legal, accounting and certain other expenses in the future, which would negatively impact our financial performance and could have a material adverse effect on our results of operations and financial condition.

Our internal controls over financial reporting may not be considered effective, which could result in a loss of investor confidence in our financial reports and in turn have an adverse effect on our stock price.

Pursuant to Section 404 of the Sarbanes-Oxley Act of 2002, beginning with our annual report for the year ending September 30, 2008, we may be required to furnish a report by our management on our internal controls over financial reporting. Such report will contain, among other matters, an assessment of the effectiveness of our internal controls over financial reporting as of the end of the year, including a statement as to whether or not our internal controls over financial reporting are effective. This assessment must include disclosure of any material weaknesses in our internal controls over financial reporting identified by management. If we are unable to assert that our internal controls are effective as of September 30, 2008, investors could lose confidence in the accuracy and completeness of our financial reports, which in turn could cause our stock price to decline.

Going Concern

The Company’s auditors have noted substantial doubt as to the Company’s ability to continue as a going concern as a result of an accumulated deficit of $289,589 as of December 31, 2007. The Company’s ability to continue as a going concern is subject to the ability of the Company to realize a profit and /or obtain funding from outside sources. Management’s plan to address the Company’s ability to continue as a going concern includes: (1) obtaining funding from private placement sources; (2) obtaining additional funding from the sale of the Company’s securities; (3) establishing revenues from developing Electrolinks’ business plan; and (4) obtaining loans and grants from various financial institutions where possible. Although management believes that it will be able to obtain the necessary funding to allow the Company to remain a going concern through the methods discussed above, there can be no assurances that such methods will prove successful.

ITEM 3. CONTROLS AND PROCEDURES

The Company's president acts both as the Company's chief executive officer and chief financial officer and is responsible for establishing and maintaining disclosure controls and procedures for the Company.

(a) Evaluation of Disclosure Controls and Procedures

Under the supervision and with the participation of our management, including our principal executive officer and principal financial officer, we evaluated the effectiveness of the design and operation of our disclosure controls and procedures, as defined in Rules 13a-15(e) and 15d-15(e) under the Exchange Act, as of December 31, 2007. Based on this evaluation, our principal executive officer and our principal financial officer concluded that, as of the end of the period covered by this report, our disclosure controls and procedures were effective and adequately designed to ensure that the information required to be disclosed by us in the reports we submit under the Exchange Act is recorded, processed, summarized and reported within the time periods specified in the applicable rules and forms and that such information was accumulated and communicated to our chief executive officer and chief financial officer, in a manner that allowed for timely decisions regarding disclosure.

(b) Changes in Internal Controls

During the period ended December 31, 2007, there has been no change in internal control over financial reporting that has materially affected, or is reasonably likely to materially affect our internal control over financial reporting.

PART II

ITEM 1. LEGAL PROCEEDINGS

None.

ITEM 2. UNREGISTERED SALES OF EQUITY SECURITIES

None.

ITEM 3. DEFAULTS ON SENIOR SECURITIES

None.

ITEM 4. SUBMISSION OF MATTERS TO A VOTE OF SECURITY HOLDERS

On February 12, 2008 the Company convened a special meeting of its stockholders that was subsequently adjourned based on quorum requirements to conduct business.

Stockholders were to consider (i) a proposal to change the name of the company to "Electrolinks International Corp."; (ii) a proposal to approve the execution of the Business Combination Agreement, as amended, and the Amalgamation Agreement, both dated September 18, 2007, that would cause the Company to acquire Electrolinks; and (iii) a proposal to elect two individuals to the Company's board of directors.

The special meeting of stockholders is scheduled to reconvene on March 7, 2008. Voting will remain open during the adjournment.

ITEM 5. OTHER INFORMATION

None.

ITEM 6. EXHIBITS

Exhibits required to be attached by Item 601 of Regulation S-B are listed in the Index to Exhibits on page 28 of this Form 10-QSB, and are incorporated herein by this reference.

SIGNATURES

In accordance with the requirements of the Securities Exchange Act of 1934, the registrant caused this report to be signed on its behalf by the undersigned, hereunto duly authorized, this 14th day of February, 2008.

High End Ventures, Inc.

/s/ Nadir Walji
Nadir Walji
Chief Executive Officer, Chief Financial Officer, Principal Accounting Officer, and Director

INDEX TO EXHIBITS

Exhibit No.	*Page No.*	*Description*
3(i)	*	Articles of Incorporation of the Company (incorporated herein by reference from Exhibit No. 3(i) of the Company’s Form SB-2 filed with the Commission on May 9, 2006).
3(ii)	*	By-laws of the Company (incorporated herein by reference from Exhibit No. 3(ii) of the Company's Form SB-2 as filed with the Commission on May 9, 2006).
10(i)	*	Mineral Property Purchase Agreement (incorporated herein by reference from Exhibit No. 10(i) of the Company’s Form SB-2 filed with the Commission on May 9, 2006).
10(ii)	*	Securities Exchange Agreement and Plan of Exchange (incorporated herein by reference from Exhibit No. 10 of the Company’s Form 8-K filed with the Commission on October 27, 2006).
10(iii)	*	Business Combination Agreement among the Company, Electrolinks, and Power Grid, dated September 18, 2007 (with the accompanying Amalgamation Agreement attached as Exhibit A) (incorporated by reference from the Form 8-K filed with the Commission on September 25, 2007).
14	*	Code of Ethics, adopted as of December 21, 2007 (incorporated by reference from the Form 10-KSB filed with the Commission on December 26, 2007).
31	Attached	Certification of the Chief Executive Officer and Chief Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
32	Attached	Certification of the Chief Executive Officer and Chief Financial Officer pursuant to 18 U.S.C. Section 1350 as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.

* Incorporated by reference from previous filings of the Company.

EXHIBIT 31

CERTIFICATION OF CHIEF EXECUTIVE OFFICER AND CHIEF FINANCIAL OFFICER PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002

I, Nadir Walji certify that:

1. I have reviewed this report on Form 10-QSB ("Report") of High End Ventures, Inc.;

2. Based on my knowledge, this Report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this Report;

3. Based on my knowledge, the financial statements, and other financial information included in this Report, fairly present in all material respects the financial condition, results of operations and cash flows of the small business issuer as of, and for, the period presented in this Report;

4. I am responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) for the small business issuer and have:

a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under my supervision, to ensure that material information relating to the small business issuer is made known to me by others within those entities, particularly during the period in which this Report is being prepared;

b) Evaluated the effectiveness of the small business issuer's disclosure controls and procedures and presented in this Report my conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this Report based on such evaluation; and

c) Disclosed in this Report any change in the small business issuer's internal control over financial reporting that occurred during the small business issuer's most recent fiscal quarter (the small business issuer's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the small business issuer's internal control over financial reporting; and

5. I have disclosed, based on my most recent evaluation, to the small business issuer's auditors and the audit committee of the small business issuer's board of directors (or persons performing the equivalent functions):

a) All significant deficiencies and material weaknesses in the design or operation of internal controls over financial reporting which are reasonably likely to adversely affect the small business issuer's ability to record, process, summarize and report financial information; and

b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the small business issuer's internal controls over financial reporting.

Date: February 14, 2008

/s/ Nadir Walji
Nadir Walji
Chief Executive Officer and Chief Financial Officer

EXHIBIT 32

CERTIFICATION OF CHIEF EXECUTIVE OFFICER AND CHIEF FINANCIAL OFFICER PURSUANT TO 18 U.S.C. SECTION 1350, AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the report on Form 10-QSB of High End Ventures, Inc. for the quarterly period ended December 31, 2007 as filed with the Securities and Exchange Commission on the date hereof ("Report"), I, Nadir Walji, do hereby certify, pursuant to 18 U.S.C. §1350, as adopted pursuant to §906 of the Sarbanes-Oxley Act of 2002, that, to the best of my knowledge:

(1) This Report complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
(2) The information contained in this Report fairly represents, in all material respects, the financial condition of the small business issuer at the end of the period covered by this Report and results of operations of the small business issuer for the period covered by this Report.

/s/ Nadir Walji
Nadir Walji
Chief Executive Officer and Chief Financial Officer
February 14, 2008

This certification accompanies this Report pursuant to §906 of the Sarbanes-Oxley Act of 2002 and shall not, except to the extent required by the Sarbanes-Oxley Act of 2002, be deemed filed by the small business issuer for the purposes of §18 of the Securities Exchange Act of 1934, as amended. This certification shall not be incorporated by reference into any filing under the Securities Act of 1933, as amended, or the Securities Exchange Act of 1934, as amended (whether made before or after the date of this Report), irrespective of any general incorporation language contained in such filing.

A signed original of this written statement required by §906 has been provided to the small business issuer and will be retained by the small business issuer and furnished to the Securities and Exchange Commission or its staff upon request.