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VIR AIR MAIL

Office of International Corporate Finance
Division of Corporation Finance
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549



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SUPPL

MegaChips Corporation

Dear Sirs:

We are acting as legal counsels to MegaChips Corporation (the "Company") with respect to its offering of shares in the States. Pursuant to Rule 12g-3(2)(b) under the Securities Exchange Act of 1934, we are forwarding the following documents published by the Company in Japan.

- Notice of the Extraordinary General Meeting of Shareholders (filed dated February 5, 2004) (English translation);
- Notice of Resolutions of the Extraordinary General Meeting of Shareholders (filed dated February 24, 2004) (English translation); and
- Notice of Changes of Officers upon Shift to a System of Holding Company (filed dated February 24, 2004) (English translation).

Yours very truly,

Kunio Aoki

PROCESSED

APR 21 2004

THOMSON
FINANCIAL

Encl.

cc: MegaChips Corporation
Shimpon Thacher & Bartlett