

**MARK F. RADOM**

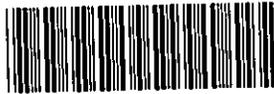
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OFFICE OF INTERNATIONAL  
CORPORATE FINANCE

January 28, 2006



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BY POST

Paul Dudek  
Office of International Corporate Finance  
Securities and Exchange Commission  
Room 3010 (stop 0302)  
450 Fifth Street, N.W.  
Washington, D.C. 20549

SUPPL

Re: Power Chips plc  
Information Furnished Pursuant to Rule 12g3-2(b)  
Under the Securities Exchange Act of 1934

Dear Ladies and Gentleman:

I am acting as United States counsel to Power Chips plc (the "Company"), a company that has been granted an exemption from Section 12(g) of the Securities Exchange Act of 1934, as amended (the "Exchange Act") pursuant to Rule 12g3-2(b) of the Exchange Act. The relevant file number is 82-35052. In furtherance of such exemption, I hereby enclose the Company's Unaudited Financial Statements for the six months ending 30 September 2006. This was recently filed with the appropriate authorities and is publicly available in Gibraltar.

If you have any questions with regard to this information, please contact me at 973 438 2864 or mfradom@gmail.com.

Yours faithfully,

Mark Radom

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OFFICE OF INTERNATIONAL  
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**POWER CHIPS PUBLIC  
LIMITED COMPANY**

**Unaudited Financial Statements  
for the six months ending 30 September 2006  
for the second quarter of Fiscal Year 2007**

# POWER CHIPS PUBLIC LIMITED COMPANY

Registered No (Gibraltar) 60528

## BALANCE SHEET

As at 30 September 2006

	30 September 2006	30 September 2005
	\$	\$
<b>Current Assets</b>		
Accounts receivable	5,055,560	5,098,760
<b>Total Net Assets</b>	\$ 5,055,560	\$ 5,098,760
<b>Capital and Reserves</b>		
Called up Share Capital	123,781	123,781
Share Premium Account	5,345,779	5,345,779
Accumulated Loss	(414,000)	(370,800)
<b>Total Shareholders' Funds</b>	\$ 5,055,560	\$ 5,098,760
<b>Total number of shares in issue</b>	8,035,118	8,035,118

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