

MANCHESTER INT'L HOLDINGS UNLIMITED CORP.

(formerly Interphil Laboratories, Inc.)

Canlubang Industrial Estate, Bo. Pittland, Cabuyao, Laguna 4025

April 8, 2011

MS. JANET A. ENCARNACION
HEAD, DISCLOSURE DEPARTMENT
4/F Philippine Stock Exchange, Inc.
PSE Centre, Exchange Road, Ortigas Center
Pasig City, Metro Manila

Subject: Request for the Extension to Submit Annual Report
for the year Ended December 31, 2010

Dear Ms. Encarnacion,

MANCHESTER INTERNATIONAL HOLDINGS UNLIMITED CORP. would like to request for the extension of deadline to submit its Annual Report for the year ended December 31, 2010.

The Company will not be able to file the above-mentioned report on its deadline of April 15, 2011 because we are still reviewing the Company's Audited Financial statements which forms an integral part of the SEC Form 17-A. Likewise, our deadline with SEC is still on May 9 and we want our report to be more updated.

The Company undertakes to submit the report within fifteen (15) calendar days after the prescribed deadline or upon submission of the report to the Securities and Exchange Commission, whichever is earlier. The Company understands that failure to comply with the undertaking may result to the imposition of applicable penalty/ies and/or sanction/s.

Very truly yours,



CAROLINE O. VILLASERAN
Financial Planning & Analysis Manager