

WheelTug plc

Registered in Gibraltar, number 94119
Montagu Pavilion
8-10 Queensway
Gibraltar



Certification:

These financial statements, and the notes thereto, are based on the best information currently available to the Company, and to the best of my knowledge present fairly, in all material respects, the financial position of the Issuer and the results of its operations and cash flow for the periods presented, in conformity with accounting principles generally accepted in Gibraltar and the United Kingdom, consistently applied.

WheelTug plc

/s/ Rodney T Cox

Rodney T Cox,
Chairman

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WHEELTUG PUBLIC LIMITED COMPANY

**Unaudited Financial Statements
for the nine months ending 31 December 2005
for the third quarter of Fiscal Year 2006**

prepared 19 January 2006

WHEELTUG PUBLIC LIMITED COMPANY

Registered No (Gibraltar) 94119

BALANCE SHEET

As at 31 December 2005

	31 December 2005
	\$
Current Assets	
Debtors	69,333
	<hr/>
Total Net Assets	\$69,333
	<hr/> <hr/>
Capital and Reserves	
Called up Share Capital	69,333
	<hr/>
Total Shareholders' Funds	\$69,333
	<hr/> <hr/>
Total number of shares in issue	6,933,300