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ASTRALIS LTD Form NT 10-Q/A May 16, 2006

UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

FORM 12b-25

SEC FILE NUMBER 000-30997

				CUSIP NUMBER	046352 10	U
	NOTIFICATIO	N OF LATE	FILING			
(Check One): _ Form 10-K X Form 10-Q				_ Form 11-K _ Form N-CSR		
For Period Ended: March 31	, 2006					
_ Transition Report on _ Transition Report on	Form 20-F Form 11-K Form 10-Q Form N-SAR					
Dard Task westign (or heal)						
Read Instruction (on back	page) Belore	Preparin	g Form.	Please Print o	r lype.	
Nothing in this form shall verified any information $\ensuremath{\mathbf{c}}$			y that t	the Commission	has	
If the notification relate the Item(s) to which the n	-		filing	checked above,	identify	
	P	ART I				
	REGISTRAN	T INFORMA	TION			
Full Name of Registrant		AS'	TRALIS I	LTD 		
Former Name if Applicable						
Address of Principal Execu 75 Passaic Avenue	tive Office	(Street a	nd Numbe	er)		
City, State and Zip Code	Fairfield	New Jerson	. 07004			
-			-			

PART II
RULES 12b-25 (b) AND (c)

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If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate)

- |_| (a) The reasons described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;
- |X| (b) The subject annual report, semi-annual report, transition report on Form 10-K, 20-F, 11-K, Form N-SAR or Form N-CSR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q, or portion thereof, will be filed on or before the fifth calendar day following the prescribed due date; and
- $|_|$ (c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

PART III NARRATIVE

State below in reasonable detail the reasons why the Form 10-K, 11-K, 20-F, 10-Q, N-SAR, N-CSR or the transition report or portion thereof, could not be filed within the prescribed time period.

The Registrant will be unable to assemble the information necessary to complete its annual report on Form 10-KSB within the prescribed time period without unreasonable effort or expense.

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PART IV OTHER INFORMATION

(1) Name and telephone number of person to contact in regard to this notification $\ensuremath{\mathsf{N}}$

Michael Garone	(973)	227-7168	
(Name)	(Area Code)	(Telephone Number)	

(2) Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the registrant was required to file such report(s) been filed? If the answer is no, identify report(s).

|X| Yes |_| No

(3) Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof?

|_| Yes |X| No

If so: attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

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Astralis Ltd. has caused this notification to be signed on its behalf by the undersigned hereunto duly authorized.

ASTRALIS LTD.

Date: May 15, 2006 By: /s/ Michael Garone

Michael Garone Chief Financial Officer, Interim President and Chief Executive Officer

INSTRUCTION: The form may be signed by an executive officer of the registrant or by any other duly authorized representative. The name and title of the person signing the form shall be typed or printed beneath the signature. If the statement is signed on behalf of the registrant by an authorized representative (other than an executive officer), evidence of the representative's authority to sign on behalf of the registrant shall be filed with the form.

-----ATTENTION------

INTENTIONAL MISSTATEMENTS OR OMISSIONS OF FACT CONSTITUTE FEDERAL CRIMINAL VIOLATIONS (SEE 18 U.S.C. 1001).
