

Alto Group Holdings Inc.  
Form 8-K  
November 17, 2010

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

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): November 15, 2010

ALTO GROUP HOLDINGS, INC.  
(Exact Name of Registrant as Specified in Charter)

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| Nevada<br>(State of Other Jurisdiction<br>Of Incorporation) | 000-53592<br>(Commission File<br>Number) | 27-0686507<br>(IRS Employer<br>Identification No.) |
|---|--|--|

10757 South River Front Parkway, Ste 125

South Jordan, Utah  
(Address of Principal Executive Offices)

84095  
(Zip Code)

Registrant's telephone number, including area code: (801) 816-2520

(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-k filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act



Item 1.01 Entry into a Material Definitive Agreement

With a projected closing date of November 30, 2010, Alto Group Holdings, Inc. (the “Company”) signed a non-binding Memorandum of Understanding to enter into a joint venture agreement with Royal Coal Corp., a coal mining company based in Hazard County, Kentucky. The terms of the joint venture agreement will include a \$5,000,000 equity investment by the Company in the Sid Mining Project Joint Venture. In return for the Company’s investment, the Company will receive a 50% ownership interest in the Sid Mining Project Joint Venture. Royal Coal will receive a management fee of \$1.50 per ton of coal produced from the joint venture.

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Alto Group Holdings, Inc.

Date: November 17, 2010

By: /s/ Mark Klok  
Mark Klok  
Chief Executive Officer