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ASTRALIS LTD  
Form 8-K/A  
September 06, 2006

Securities and Exchange Commission  
Washington, DC 20549

Form 8-K/A  
(Amendment No. 2)

CURRENT REPORT

PURSUANT TO SECTION 13 OR 15(d) OF THE  
SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported) August 9, 2006

ASTRALIS LTD.  
(Exact Name of Registrant as Specified in its Charter)

Delaware	000-30997	84-1508866
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(State or Other Jurisdiction of Incorporation)	(Commission File Number)	(IRS Employer Identification No.)

75 Passaic Avenue, Fairfield, New Jersey	07004
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(Address of Principal Executive Offices)	(Zip Code)

Registrant's telephone number, including area code (973) 227-7168

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(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 (see General Instruction A.2.)

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

ITEM 4.01 Changes in Registrant's Certifying Accountant.

On August 9, 2006 the Audit Committee of the Board of Directors of Astralis Ltd. ("Astralis") dismissed LJ Soldinger Associates, LLC ("Soldinger"), the independent registered public accounting firm for Astralis and retained Malone & Bailey, P.C ("Malone & Bailey"), as the independent registered public accounting firm for Astralis. Soldinger was notified of this decision on August 9, 2006.

Astralis provided Soldinger with a copy of its Current Report on Form 8-K prior

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to its filing with the Securities and Exchange Commission, and requested that Soldinger furnish Astralis with a letter addressed to the Securities and Exchange Commission stating whether they agree with the statements made in the Current Report on Form 8-K filed on August 18, 2006 and amended on August 25, 2006, and if not, stating the aspects with which they do not agree. On August 29, 2006, Astralis received a copy of a letter from Soldinger addressed to the Securities and Exchange Commission indicating that they did not agree with certain statements made in the Current Report filed by Astralis. Astralis amends its Current Report on Form 8-K, filed with the Commission on August 18, 2006, as amended on August 25, 2006 by attaching a copy of the letter provided by Soldinger as Exhibit 16.1 to this Form 8-K.

ITEM 9.01. Financial Statements and Exhibits.

(c) Exhibits

Exhibit No.	Description
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16.1	Letter from LJ Soldinger Associates, LLC to the Securities and Exchange Commission, dated August 22, 2006.
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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.

ASTRALIS LTD.

Date: September 6, 2006

By: /s/ Michael Garone

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Michael Garone  
Chief Financial Officer and Interim  
President