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ASTRALIS LTD Form 8-K May 18, 2005

Securities and Exchange Commission Washington, DC 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) May 17, 2005

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

Delaware 000-30997 84-1508866

(State or Other Jurisdiction of (Commission File Number) (IRS Employer Incorporation) Identification No.)

75 Passaic Avenue, Fairfield, New Jersey 07004

(Address of Principal Executive Offices) (Zip Code)

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

(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. below):

- |_| 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 2.02. RESULTS OF OPERATIONS AND FINANCIAL CONDITION.

On May 17, 2005, Astralis Ltd. issued a press release announcing its results for the quarter ended March 31, 2005. A copy of the press release is attached as Exhibit 99.1

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ITEM 9.01. FINANCIAL STATEMENTS AND EXHIBITS.

(c) Exhibits

This exhibit is furnished pursuant to Item 2.02 and shall not be deemed to be "filed".

Exhibit No. Description

99.1 Press Release of Astralis Ltd., dated May 17, 2005.

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: May 17, 2005 By: /s/ James Sharpe

James Sharpe

President and Chief Executive Officer