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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  
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By: /s/ James Sharpe  
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James Sharpe  
President and Chief Executive Officer