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Form AW  
November 14, 2005

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November 10, 2005

RE: Astralis Ltd.: Registration No. 333-115974

U.S. Securities and Exchange Commission  
450 Fifth Street, NW  
Washington, DC 20549

Ladies and Gentlemen:

On October 12, 2005, Astralis Ltd. filed Post-Effective Amendment No. 1 to Form SB-2 Registration Statement No. 333-115974 (the "Amendment"). The Amendment was incorrectly filed as a Pre-Effective Amendment over the Edgar filing system, instead of being filed as a Post-Effective Amendment. On behalf of Astralis Ltd., please withdraw the Amendment so that the Amendment may be refiled correctly. If you have any questions please contact Jeffrey A. Baumel of this office at (973) 622-4444.

Very truly yours,

/s/ Jeffrey A. Baumel