



unreasonable effort or expense;

[ X(b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, Form 11-K, Form ]  
N-SAR or Form N-CSR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q or subject distribution report on Form 10-D, or portion thereof, will be filed on or before the fifth calendar day following the prescribed due date; and

[ ] (c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

---

PART III - NARRATIVE

Financial information to be contained in registrants 10-K for the year ended December 31, 2009 cannot be analyzed and completed on a timely basis.

PART IV  
OTHER INFORMATION

- (1) Name and telephone number of person to contact in regard to this notification

Mark  
Klok  
2-709-8036

- (2) Have all other periodic reports required under Section 13 or 15(d) or the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the registrant was required to file such report(s) been filed If the answer is no, identify report(s).

Yes  No

- (3) Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof?

Yes  No

If so: attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

Alto Group Holdings, Inc.

---

(Name of Registrant as Specified in Charter)

has caused this notification to be signed on its behalf by the undersigned thereunto duly authorized.

Date: February 26, 2010  
Chief Executive Officer

By: /s/ Mark Klok