

Alto Group Holdings Inc.  
Form 8-K  
December 13, 2010

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UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 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): December 9, 2010

ALTO GROUP HOLDINGS, INC.  
(Exact Name of Registrant as Specified in Charter)

Nevada (State of Other Jurisdiction Of Incorporation)	000-53592 (Commission File Number)	27-0686507 (IRS Employer Identification No.)
10757 South River Front Parkway, Ste 125 South Jordan, Utah (Address of Principal Executive Offices)		84095 (Zip Code)

Registrant's telephone number, including area code: (801) 816-2520

Not applicable.  
(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:

- Written communications pursuant to Rule 425 under the Securities Act
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act

Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act

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Item 1.01 Entry into a Material Definitive Agreement

On December 9, 2010, Alto Group Holdings, Inc. (the “Company”) converted into common stock a certain note (the “Notes”) issued by the Company on April 30, 2010. Subject to the terms and conditions of the various conversion agreements entered into with the Note holders, the Company agreed to convert the Note into an aggregate of 20,000,000 shares of common stock of the Company.

Item 3.02 Unregistered Sales of Equity Securities

As described in Item 1.01 above, on December 9, 2010, the Company issued 20,000,000 shares of common stock to Noteholders. The Noteholders are all “accredited investors” as defined under Rule 501 of Regulation D. No solicitation was made and no underwriting discounts were given or paid in connection with this transaction. The Company believes that these transactions were exempt from registration with the Securities and Exchange Commission pursuant to Section 4(2) of the Securities Act of 1933.

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.

Alto Group Holdings, Inc.

Date: December 10, 2010

By: /s/ Mark Klok  
Mark Klok  
Chief Executive Officer