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ALTRIMEGA HEALTH CORP  
Form 8-K/A  
May 20, 2003

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

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AMENDMENT NO. 2 TO

FORM 8-K/A

CURRENT REPORT

PURSUANT TO SECTION 13 OR 15(D) OF THE

SECURITIES EXCHANGE ACT OF 1934

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Date of Report: May 20, 2003

ALTRIMEGA HEALTH CORPORATION

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(Exact Name of Registrant as Specified in Charter)

NEVADA ----- (State or other jurisdiction of incorporation)	0-29057  (Commission File Number)	87-0631750 ----- (IRS Employer Identification No.)
4702 OLEANDER DRIVE, SUITE 200, MYRTLE BEACH, SC (Address of principal executive offices)		29577 (Zip code)
Registrant's telephone number, including area code:		(843) 497-7028

ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS

On October 4, 2002, Altrimega Health Corporation ("Altrimega") filed with the Securities and Exchange Commission on Amendment No. 1 to Form 8-K/A an announcement that Altrimega had entered into a share exchange agreement with Creative Holdings, Inc., a South Carolina corporation. Altrimega is filing the financial statements required by Regulation S-X as a result of the merger with this Amendment No. 2 to Form 8-K/A.

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(a) FINANCIAL STATEMENTS.

Altrimega Financial Statements attached.

(b) PRO FORMA FINANCIAL INFORMATION.

Attached.

(c) EXHIBITS.

None.

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.

ALTRIMEGA HEALTH CORPORATION

Date: May 20, 2003

By: /S/ JOHN GANDY

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Name: John Gandy  
Its: President and Chief Executive  
Officer

2

ALTRIMEGA HEALTH CORPORATION

UNAUDITED CONDENSED COMBINED PRO FORMA FINANCIAL STATEMENTS

The following unaudited condensed combining pro forma financial statements ("the pro forma combining financial statements") and explanatory notes have been prepared and give effect to the Share Exchange Agreement ("Exchange Agreement") between Altrimega Health Corporation and Creative Holdings, Inc. as a reverse acquisition and has been accounted for as a recapitalization of Altrimega Health Corporation. Creative Holdings, Inc. is the acquiring enterprise for purposes of accounting for the reverse acquisition, with Altrimega Health Corporation as the legal entity for reporting purposes. The Exchange Agreement was entered into as of August 15, 2002 and was subsequently amended on September 2, 2002. Since none of the acquisition transactions had taken place as of the dates of the combining proforma financial statements, each of the respective entities has been shown separately.

Currently, the year ends for Creative Holdings, Inc. and Altrimega Health Corporation are December 31. No amounts have been presented for December 31, 2001 pro forma combining financial statements for Creative Holdings, Inc. since it was not incorporated until July 3, 2002. The accompanying pro forma combining financial statements are presented with the nine month period ending September

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30, 2002.

In accordance with Article 11 of Regulation S-X under the Securities Act, unaudited condensed pro forma combining balance sheets ("the pro forma combining balance sheets") as of September 30, 2002, and unaudited condensed combining pro forma statements of operations ("the pro forma combining statements of operations") for the nine months ended September 30, 2002, and the period from inception on July 3, 2002 through September 30, 2002, have been prepared to reflect, for accounting purposes, the acquisition by Creative Holdings, Inc. of Altrimega Health Corporation. For both the pro forma combining balance sheets and the pro forma combining statements of operations, the number of common shares gives effect to the share exchange of Altrimega Health Corporation for Creative Holdings, Inc. as if the reorganization had taken place at the beginning of the periods presented.

The accompanying pro forma combining financial statements have been prepared based upon the historical financial statements of the entities. The pro forma combining financial statements should be read in conjunction with the historical financial statements and related notes thereto of each entity as of December 31, 2001 and September 30, 2002, and for the years and periods then ended, all included elsewhere in this Form 8-K/A and/or in previous periodic filings with the United States Securities and Exchange Commission.

The pro forma combining financial statements assume that the reorganization involving all of the companies had been completed for the periods presented. All intercompany activity between the entities during the periods presented have been eliminated in preparing the pro forma combining financial statements.

The pro forma combining financial statements are provided for illustrative purposes only, and are not necessarily indicative of the operating results or financial position that would have occurred if the reorganization had been consummated at the beginning of the periods or on the dates indicated, nor are they necessarily indicative of any future operating results or financial position of the combined entities. The pro forma combining financial statements do not include any adjustments related to any restructuring charges or one-time charges which may result from the reorganization or the final result of valuations of inventories, property, plant and equipment, intangible assets, debt, and other obligations.

ALTRIMEGA HEALTH CORPORATION  
UNAUDITED CONDENSED COMBINED PRO FORMA BALANCE SHEET

	CREATIVE HOLDINGS AS OF SEPTEMBER 30, 2002	ALTRIMEGA HEALTH AS OF SEPTEMBER 30, 2002	CONTINUED HISTORICAL CREATIVE AND ALTRIMEGA	PRO FORMA ADJUSTMENTS	PRO COM CREATI ALT SEPTEM 2
ASSETS					
CURRENT ASSETS:					
Cash	\$ 904	\$ -	\$ 904	\$ -	\$
Total Current Assets	\$ 904	\$ -	\$ 904	\$ -	\$

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OTHER ASSETS:					
Web Site Design	1,084	-	1,084	-	
Investment in Subsidiary	-	-	-	3,200 (1)	
				(3,200) (3)	
Total Other Assets	1,084	-	1,084	-	
TOTAL ASSETS	\$ 1,988	\$ -	\$ 1,988	\$ -	\$
LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)					
CURRENT LIABILITIES:					
Accounts payable	\$ -	\$ 60,886	\$ 60,886	\$ 25,000 (4)	\$
Accrued liabilities	30	-	30	-	
Notes payable	2,000	-	2,000	-	
Total Current Liabilities	-	60,886	\$ 60,886	\$ 25,000 (4)	\$
Total Liabilities	-	60,886	\$ 60,886	\$ 25,000 (4)	\$
STOCKHOLDERS' EQUITY:					
Preferred stock	-	-	-	1,000 (1)	
Common stock	3,200	22,020	25,220	20,000 (1)	
				(3,200) (3)	
Additional paid-in capital	(1,200)	117,135	115,935	(17,800) (1)	
				(200,041) (2)	(1)
Accumulated deficit during the development stage	(42)	(200,041)	(200,083)	200,041 (2)	
				(25,000) (4)	(
Total Stockholders' Equity	1,958	(60,886)	(58,928)	(25,000)	(
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)	\$ 1,958	\$ -	\$ 1,958	\$ -	\$

(1) To record issuance of 20,000,000 shares of common stock and 1,000,000 shares of preferred stock in exchange for all issued and outstanding shares of Creative per Share Exchange Agreement.

(2) To eliminate deficit of Altrimega prior to Share Exchange Agreement.

(3) To eliminate common stock of Creative and the investment in subsidiary accounts.

(4) To record estimated costs for the completion of the share exchange agreement.

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ALTRIMEGA HEALTH CORPORATION  
UNAUDITED CONDENSED COMBINED PRO FORMA STATEMENT OF OPERATIONS

	CREATIVE HOLDINGS FOR THE PERIOD ENDED SEPTEMBER 30, 2002	ALTRIMEGA HEALTH FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2002	COMBINED CREATIVE AND ALTRIMEGA	PRO FORMA ADJUSTMENTS	PRO COM CREAT ALT FOR T MONTH SEPT
Sales	\$ -	\$ -	\$ -	\$ -	\$
General and administrative expenses	12	60,886	\$ 60,898	25,000 (1) (60,886) (2)	
Loss from operations	(12)	(60,886)	(60,898)	35,886	
Other income (expense)	(30)	-	(30)	-	
Net loss	\$ (42)	\$ (60,886)	\$ (60,928)	\$ 35,886	\$
Basic loss per share	(0.00)	(0.00)	(0.00)		
Weighted average shares outstanding	3,200,000	22,020,000	25,220,000		27,

(1) To record estimated costs for the completion of the share exchange agreement

(2) To eliminate deficit of Altrimega prior to Share Exchange Agreement

(3) Weighted average shares outstanding reflects the exchange of Creative Holdings, Inc. common stock for Altrimega Health Corporation common stock.