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NUTRASTAR INC Form NT 10-K March 28, 2003

SECURITIES AND EXCHANGE COMMISSION WASHINGTON, DC 20549

FORM 12b-25

COMMISSION FILE NUMBER 0-32565 CUSIP NUMBER 67090B105

NOTIFICATION OF LATE FILING

(Check One): [X] Form 10-K [_] Form 11-K [_] Form 20-F [_] Form 10-Q [_] Form N-SAR
For Period Ended: December 31, 2002
[_] Transition Report on Form 10-K
[_] Transition Report on Form 20-F
[_] Transition Report on Form 11-K
[_] Transition Report on Form 10-Q
[_] Transition Report on Form N-SAR
For the Transition Period Ended:
Read attached instruction sheet before preparing form. Please print or type.
Nothing in this form shall be construed to imply that the Commission has verified any information contained herein.
If the notification relates to a portion of the filing checked above, identify the item(s) to which the notification relates:
PART I
REGISTRANT INFORMATION
NUTRASTAR INCORPORATED
Full name of registrant
Former name if applicable
1261 HAWK'S FLIGHT COURT
Address of principal executive office (Street and number)

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EL DORADO, CALIFORNIA 95762

City, state and zip code

PART II RULE 12b-25(b) AND (c)

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate.)

- (a) The reasons described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;
- (b) The subject annual report, semi-annual report, transition report on Form 10-K, 20-F, 11-K or Form N-SAR, or portion thereof will be filed on or before the 15th calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q, 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

State below in reasonable detail why the Form 10-K, 11-K, 20-F 10-Q, N-SAR or the transition report portion thereof could not be filed within the prescribed time period. (Attach extra sheets if needed.)

The Registrant has several unique issues relating to both the start-up nature of its business as well as the transition from its reorganization transaction which occurred late in fiscal year 2001. Consequently, the Registrant requires additional time to compile and complete the necessary financial information to be included in its Form 10-KSB for fiscal year 2002.

PART IV OTHER INFORMATION

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

JAMES W KLUBER (916) 933-7000
------(Name) (Area Code) (Telephone Number)

(2) Have all other periodic reports required under Section 13 or 15(d) of 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).

[X] Yes [_] No

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(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?

[X] 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.

Alliance Consumer International, Inc. had insignificant operations prior to a stock exchange transaction in December 2001 with NutraStar Incorporated. As a result of the stock exchange transaction, the Registrant commenced new business operations. Consequently, the Registrant's balance sheet and results of operations as of 12/31/02 will reflect a full year of business operations as compared to one month of operations reflected in the financial statement for 12/31/01.

NUTRASTAR INCORPORATED

(Name of Registrant as Specified in Charter)

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

Date March 27, 2003

By /s/ James W Kluber

James W Kluber, Chief Financial Officer

INSTRUCTION: The form may be signed by an executive officer of the registrant or by any other duly authorized representative. The name and title of the person signing the form shall be typed or printed beneath the signature. If the statement is signed on behalf of the registrant by an authorized representative (other than an executive officer), evidence of the representative's authority to sign on behalf of the registrant shall be filed with the form.