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American Racing Capital, Inc. Form 8-K March 31, 2006

> 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: March 30, 2006

American Racing Capital, Inc. (Exact Name of Registrant as Specified in Charter)

000-29057 87-0631750 Nevada _____ (State or other jurisdiction (Commission (IRS Employer File Number) Identification No.) of incorporation)

> 4702 Oleander Drive, Suite 200 Myrtle Beach, South Carolina _____

29577

(Address of principal executive offices) (Zip code)

Registrant's telephone number, including area code: (800) 914-3177

ITEM 8.01 OTHER EVENTS

On March 20, 2006, the Board of Directors (the "Board") of American Racing Capital, Inc. (the "Company"), in lieu of a special meeting and pursuant to unanimous written consent of the Board, approved a one for one hundred (1-for-100) reverse stock split (the "Reverse Stock Split") of the Company's issued and outstanding (the "Common Stock"). The effective date for the Reverse Stock Split was March 30, 2006 (the "Effective Date"). On the Effective Date, the Company's issued and outstanding Common Stock was reduced based on the 1-for-100 ratio and the new symbol for the Company was changed to `ANRC'.

ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS

(c) Exhibits

None.

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

American Racing Capital, Inc.,

/s/ D. Davy Jones

Name: D. Davy Jones

Title: Chairman and President Date: March 31, 2006