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SPARTA COMMERCIAL SERVICES, INC.

Form 8-K

October 29, 2004

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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): October 26, 2004

SPARTA COMMERCIAL SERVICES, INC.  
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(Exact name of registrant as specified in its charter)

Nevada -----	0-9483 -----	95-3502207 -----
(State or other jurisdiction of incorporation)	(Commission File Number)	(IRS Employer Identification No.)

240 West 35th Street, Suite 402, New York, NY 10001  
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(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code: (212) 239-2666  
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Not applicable  
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(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 obligations of the registrant under any of the following provisions:

Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425).

Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12).

Pre-commencement communications pursuant to Rule 14d-2(d) under the Exchange Act (17 CFR 240.14d-2(d)).

Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.313e-4(c)).

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