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ALTRIMEGA HEALTH CORP
Form 8-K
October 19, 2005

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: October 18, 2005

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

| | | |
|---|---|---|
| Nevada ----- (State or other jurisdiction of incorporation) | 000-29057 ----- (Commission File Number) | 87-0631750 ----- (IRS Employer Identification No.) |
| 4702 Oleander Drive, Suite 200 Myrtle Beach, South Carolina ----- (Address of principal executive offices) | | 29577 ----- (Zip code) |
| Registrant's telephone number, including area code: | | (843) 497-7028 ----- |

ITEM 1.01 ENTRY INTO A MATERIAL DEFINITIVE AGREEMENT

American Racing Capital, Inc. (formerly Altrimega Health Corporation), a Nevada corporation ("ARC" or the "Company") entered into a Share Exchange Agreement, dated October 18, 2005, by and among the Company, ARC Development Corporation., a Nevada corporation ("ARCD") and the shareholders of ARCD (the "ARCD Shareholders"). Pursuant to the Share Exchange Agreement, the ARCD Shareholders exchanged with, and delivered to, ARC the issued and outstanding common stock of ARCD in exchange for 235,000,000 shares of ARC's common stock, par value \$0.001, and 1,000,000 shares of Series A Convertible Preferred Stock, par value \$0.001 per share, of ARC. As a result of the Share Exchange Agreement, ARCD will become a wholly-owned subsidiary of the Company.

ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS

(c) Exhibits

| Exhibit ----- | Description ----- |
|------------------|--|
| Exhibit 99.1 | Share Exchange Agreement, dated October 18, 2005, by and among the Provided herewith Company, American Racing Capital, Inc., and the shareholders of American Racing |

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Capital, Inc.

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/ John W. Gandy

Name: John W. Gandy
Title: Chairman and President
Date: October 18, 2005