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SPARTA COMMERCIAL SERVICES, INC.

Form 10QSB

December 15, 2004

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

FORM 10-QSB

(Mark One)

QUARTERLY REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT  
OF 1934

For the quarterly period ended October 31, 2004

TRANSITION REPORT UNDER SECTION 13 OR 15(d) OF THE EXCHANGE ACT

For the transition period from \_\_\_\_\_ to \_\_\_\_\_.

Commission file number: 0-9483

SPARTA COMMERCIAL SERVICES, INC.

(Exact name of registrant as specified in its charter)

NEVADA

(State or other jurisdiction  
of incorporation or organization)

95-3502207

(IRS EmployerIdentification No.)

462 Seventh Ave, 20th Floor, New York, NY 10018  
(Address of principal executive offices)

(212) 239-2666

(Issuer's telephone number)

Check whether the issuer (1) has filed all reports required to be filed by  
Section 13 or 15(d) of the Exchange Act during the past 12 months (or for such  
shorter period that the registrant was required to file such reports), and (2)  
has been subject to such filing requirements for the past 90 days.

Yes  No

As of November 30, 2004, we had 200,000,000 shares of common stock issued and  
outstanding.

Transitional Small Business Disclosure Format (check one): Yes  No