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AMERICAN CAPITAL HOLDINGS INC

Form 8-K

August 25, 2006

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the  
Securities Exchange Act of 1934

Date of report: August 25, 2006  
(Date of earliest event report)

American Capital Holdings, Inc.

-----  
(Exact name of Registrant as specified in its charter)

Florida

65-0895564

-----  
(State or other jurisdiction  
of incorporation)

-----  
(IRS Employer  
Identification No.)

000-50776

-----  
(Commission File No.)

100 Village Square Crossing Suite 202  
Palm Beach Gardens, FL 33410  
561-207-6395

-----  
(Address and Telephone Number of Principal Executive Offices)

-----  
(Former name or former address, if changed since last report)

Barney A. Richmond  
100 Village Square Crossing Suite 202  
Palm Beach Gardens, FL 33410  
561-207-6395

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(Name, Address and Telephone Number of Agent for Service)

INFORMATION TO BE INCLUDED IN THE REPORT

ITEM 8.01. Other Events and Required FD Disclosure

On August 25, 2006 the 'Disclosure Statement for Joint Plan of Reorganization of Debtor and American Capital Holdings, Inc.' was filed with the United States Southern District Bankruptcy Court by Kluger, Peretz, Kaplan & Berlin, the attorneys for the Debtor, eCom eCom.com, Inc. and Schiff-Hardin LLP, the attorneys for American Capital Holdings, Inc. Information regarding the Disclosure Statement for Joint Plan of Reorganization can be reviewed on eCom eCom.com, Inc's website at [www.ecomecom.net/news/disclosure082506.pdf](http://www.ecomecom.net/news/disclosure082506.pdf).

FORWARD-LOOKING STATEMENTS

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This report contains "forward-looking" statements, as that term is defined by federal securities laws. You can find these statements by looking for words such as "may," "will," "expect," "anticipate," "believe," "estimate" and similar words in this report. These forward-looking statements are subject to numerous assumptions, risks and uncertainties. Because the statements are subject to risks and uncertainties, actual results may differ materially from those expressed or implied by the forward-looking statements. Risks and uncertainties that could cause actual results to vary materially from those anticipated by the forward-looking statements included in this report include unexpected difficulties in preparing the additional cash reconciliation.

### SIGNATURES

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

American Capital Holdings, Inc.  
(Registrant)

Date: August 25, 2006

/s/ Barney A. Richmond

Barney A. Richmond  
Chairman and Chief Executive Officer  
American Capital Holdings, Inc.