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SIMULATIONS PLUS INC Form 8-K July 21, 2006

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

July 20, 2006 (Date of the earliest event reported)

Simulations Plus, Inc.

(Exact name of Registrant as specified in its charter)

California 001-32046 95-4595609

(State or other jurisdiction (Commission File Number) (I.R.S. Employer of incorporation) Identification No.)

(661) 723-7723

Registrant's telephone number, including area code

ITEM 8.01 OTHER EVENTS.

On July 20, 2006, Simulations Plus, Inc. (AMEX: SLP) announced that its Board of Directors approved a two-for-one split of the Company's common stock. Trading will begin on a split-adjusted basis on August 14, 2006.

ITEM 9.01 EXHIBITS AND REPORTS ON FORM 8-K.

- (a) Exhibits
- 99.1 Press release dated July 20, 2006

Signatures

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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 thereunto duly authorized.

SIMULATIONS PLUS, INC.

Dated: July 20, 2006 By: /s/ Walter Woltosz

Walter S. Woltosz Chief Executive Officer

EXHIBITS INDEX

Exhibit Number Description

99.1 Press release, dated July 20, 2006