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

FORM 15

CERTIFICATION AND NOTICE OF TERMINATION OF REGISTRATION UNDER SECTION 12(g) OF THE SECURITIES EXCHANGE ACT OF 1934 OR SUSPENSION OF DUTY TO FILE REPORTS UNDER SECTIONS 13 AND 15(D) OF THE SECURITIES EXCHANGE ACT OF 1934.

Commission File Number 000-29057

American Racing Capital Inc.

(Exact name of registrant as specified in its charter)

**375 N. Stephanie St.
Suite 1411
Henderson, NV 89014
Telephone: 647-426-1640**

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

Common Stock, par value \$0.001 per share

(Title of each class of securities covered by this Form)

None

(Titles of all other classes of securities for which a duty to file reports under section 13(a) or 15(d) remains)

Please place an X in the box(es) to designate the appropriate rule provision(s) relied upon to terminate or suspend the duty to file reports:

- | | |
|-------------------------------------|----------------------|
| <input type="checkbox"/> | Rule 12g-4(a)(1) |
| <input checked="" type="checkbox"/> | Rule 12g-4(a)(2) |
| <input type="checkbox"/> | Rule 12h-3(b)(1)(i) |
| <input type="checkbox"/> | Rule 12h-3(b)(1)(ii) |
| <input type="checkbox"/> | Rule 15d-6 |

Approximate number of holders of record as of the certification or notice date: _____

Pursuant to the requirements of the Securities Exchange Act of 1934 (Name of registrant as specified in charter) has caused this certification/notice to be signed on its behalf by the undersigned duly authorized person.

American Racing Capital Inc.

Date: March 23, 2010

By: /s/ Keith Roberts
Keith Roberts – Secretary