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American Racing Capital, Inc.

Form 15-12G

March 23, 2010

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

FORM 15

AMERICAN RACING CAPITAL INC.

375 N. STEPHANIE ST. SUITE 1411 HENDERSON NV 89014 647-426-1640

COMMON STOCK, PAR VALUE \$0.001 PER SHARE

NONE

Rule 12g-4(a)(2)

Date: MARCH 23, 2010

By: KEITH ROBERTS - Secretary