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AMERICAN CAPITAL HOLDINGS INC

Form RW

September 07, 2005

VIA EDGAR

September 6, 2005

Larry Spigel  
Assistant Director  
United States Securities and Exchange Commission  
Division of Corporation Finance  
Washington, D.C. 20549

RE: American Capital Holdings, Inc.  
Registration Statement on Form SB-2  
File Number: 333-122127  
Originally Filed: January 19, 2005

Dear Mr. Spigel:

Please let this letter confirm our withdrawal of our Form SB-2 filed on January 19, 2005 with a first amendment dated February 2, 2005 and a second amendment dated April 28, 2005. Management at American Capital Holdings, Inc. is currently in the process of preparing a new Form SB-2.

Pursuant to Securities and Exchange Regulation C Section 230.477, I affirm that no securities were sold in connection with this offering.

Sincerely,

/s/ Barney A. Richmond

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Barney A. Richmond  
President  
American Capital Holdings, Inc.  
(561) 207-6395