

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 OF ISSUING ENTITY: 333-104875-02

HONDA AUTO RECEIVABLES 2004-2 OWNER TRUST  
(Exact name of issuing entity as specified in its charter)

COMMISSION FILE NUMBER OF SELLER: 333-104875

AMERICAN HONDA RECEIVABLES CORP.  
(Exact name of seller as specified in its charter)

AMERICAN HONDA FINANCE CORPORATION  
(Exact name of servicer as specified in its charter)

AMERICAN HONDA RECEIVABLES CORP.  
20800 MADRONA AVENUE  
TORRANCE, CA 90503  
(310) 972-2511

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

HONDA AUTO RECEIVABLES 2004-2 OWNER TRUST  
1.63% ASSET BACKED NOTES, CLASS A-1  
2.52% ASSET BACKED NOTES, CLASS A-2  
3.30% ASSET BACKED NOTES, CLASS A-3  
3.81% ASSET BACKED NOTES, CLASS A-4

(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:

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

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

1.63% Asset Backed Notes, Class A-1	0
2.52% Asset Backed Notes, Class A-2	0
3.30% Asset Backed Notes, Class A-3	34
3.81% Asset Backed Notes, Class A-4	29

Pursuant to the requirements of the Securities Exchange Act of 1934, Honda Auto Receivables 2004-2 Owner Trust has caused this certification/notice to be signed on its behalf by the undersigned duly authorized person.

HONDA AUTO RECEIVABLES 2004-2 OWNER TRUST

By: American Honda Finance Corporation,  
As Servicer

Date: May 4, 2007

/s/ Paul C. Honda

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Mr. Paul C. Honda  
Assistant Vice President,  
Assistant Secretary and Compliance Officer