

Law Office of BRIAN P. SIMON

Attorneys at Law

November 5, 2012

Mr. James Lopez
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

SEC
Mail Processing
Section

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Washington DC
401

RE: Amendment No. 7 to ABCO Energy, Inc. Offering Statement on Form 1-A
("Amendment No. 7") File No. 024-10226

Gentlemen:

Pursuant to Rule 252(h) under the Securities Act of 1933, as amended ("Act") enclosed please find the following:

1. Seven (7) copies of the Amendment No. 7, including all Exhibits, one (1) copy of which is manually signed;
2. All copies of the Amendment No. 7 included herein have been sequentially numbered as required under Rule 403(d) under the Act; and,
3. Two (2) copies of Amendment No. 7, including all Exhibits, which we marked to show all changes made to the Amendment No. 6 filed with the Commission on October 19, 2012.

The changes contained in Amendment No. 7 are (i) to the Distribution Spread on page 6 by substituting a column showing proceeds at the minimum offering of 10% numbers as opposed to 50%; (ii) under the caption "Dilution," a discussion has been added in the first full paragraph on page 24 and a revised table has been added on page 24, each showing dilution numbers where it is assumed that only 10% of the shares are sold as well as 100% being sold; and (iii) the Subscription Agreement at page 4 has been amended, as requested.

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We sincerely hope that these changes will be approved and upon our receipt of such approval, the Reg A Offering Statement, as amended by Amendment No. 7, will be granted qualification upon receipt by the Commission of the Company's request for the acceleration thereof.

Very truly yours,

A handwritten signature in black ink, appearing to be 'BPS' followed by a long horizontal stroke.

Brian P. Simon

cc:
BPS:dm