



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

November 3, 2015

Via E-Mail

Mr. Charles O'Dowd  
Chief Executive Officer  
ABCO Energy, Inc.  
2100 North Wilmot, #211  
Tucson, AZ 85712

**Re: ABCO Energy, Inc.  
Amendment 1 to Registration Statement on Form S-1  
Filed October 29, 2015  
File No. 333-207419**

Dear Mr. O'Dowd:

We have reviewed the above-captioned filing and have the following comment.

Exhibit 5.1

1. Please revise the legal opinion to reflect the fact that the selling security holders are offering 23,600,856 shares of common stock rather than 23,318,322 shares of common stock.

You may contact Edward M. Kelly, Senior Counsel, at (202) 551-3728 or me at (202) 551-3397 if you have questions regarding comments and related matters.

Sincerely,

/s/ Jay Ingram

Jay E. Ingram  
Legal Branch Chief  
Office of Manufacturing and Construction

Via E-mail

Brian P. Simon, Esq.  
Law Office of Brian P. Simon  
10633 Eastborne Avenue  
Los Angeles, CA 90024