



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4631

June 19, 2017

Via E-Mail

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

**Re: ABCO Energy, Inc.
Preliminary Proxy Statement on Schedule 14A
Filed January 26, 2017
File No. 0-55235**

Dear Mr. O'Dowd:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action, or absence of action by the staff.

Very truly yours,

/s/ Craig E. Slivka, for

Pamela A. Long
Assistant Director
Office of Manufacturing and Construction

cc: Via E-mail
Law Offices of John F. Wolcott
3318 Del Mar Avenue, #202
Rosemead, CA 91770