



DIVISION OF  
CORPORATION FINANCE

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

October 19, 2018

Charles O'Dowd  
President and Chief Executive Officer  
ABCO Energy, Inc.  
2100 North Wilmot Avenue  
Tucson, AZ 85712

**Re: ABCO Energy, Inc.**  
**Preliminary Information Statement on Schedule 14C**  
**Filed August 31, 2018**  
**File No. 000-55235**

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.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing and  
Construction