

Mail Stop 3010

September 24, 2009

Edward A. Sundberg  
Chief Executive Officer  
American Business Change Agents, Inc.  
13070 Addison Road  
Roswell, Georgia 30075

**Re: American Business Change Agents, Inc.  
Item 4.01 Form 8-K  
Filed September 1, 2009, as Amended September 10, 2009  
File No. 333-157783**

Dear Mr. Sundberg:

We have read your supplemental response letter dated September 11, 2009 and have completed our review of your Form 8-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jonathan Wiggins  
Staff Accountant

cc: Gary B. Wolff, Esq. (*via facsimile*)