



DIVISION OF  
CORPORATION FINANCE

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

December 29, 2010

Mr. Nitin Amersey  
Chief Executive Officer  
ABC Acquisition Corp 1505  
300 Center Ave., Ste. 202  
Bay City, MI 48708

**Re: ABC Acquisition Corp 1505**  
**Form 10-12G**  
**Filed September 7, 2010**  
**File No. 000-54109**

Dear Mr. Amersey:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jeffrey Riedler  
Assistant Director