



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

Division of Corporation  
Finance

February 8, 2011

Mr. Nitin Amersey, President  
ABC Acquisition Corp 1502  
300 Center Ave., Ste. 202  
Bay City, MI 48708

**Re: ABC Acquisition Corp 1502  
Amendment No. 2 to Form 10-12G  
Filed November 8, 2010  
Amendment No. 2 to  
Form 10-Q for the Quarterly Period Ended September 30, 2010  
Filed February 1, 2011  
File No. 000-54115**

Dear Mr. Amersey:

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

Sincerely,

Matthew Crispino  
Staff Attorney

cc: Via Facsimile: (404) 760-0225  
H. Grady Thrasher, IV, Esq.  
Joyce, Thrasher, Kaiser & Liss, LLC