



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

Division of Corporation  
Finance

December 28, 2010

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. 1 to  
Form 10-Q for the Quarterly Period Ended September 30, 2010  
Filed December 14, 2010  
File No. 000-54115**

Dear Mr. Amersey:

We have reviewed the above-captioned filings and your response letter dated December 14, 2010 and have the following comment.

Amendment No. 1 to Form 10-Q for the Quarterly Period ended September 30, 2010

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1. We note your response to comment number 3 of our letter dated December 6, 2010. In this regard, the amendment was a result of the company omitting the proper form of financial statements in accordance with Instruction 1 of Rule 8-03 of Regulation S-X, rather than a restatement of amounts in the financial statements. Therefore, we repeat our prior comment and ask that, in your amended filing, you describe the effect of the amendment on the officers' conclusions regarding the effectiveness of the company's disclosure controls and procedures.

Mr. Nitin Amersey  
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You may contact Ryan Rohn, Staff Accountant, at (202) 551-3739, if you have any questions regarding comments on the financial statements and related matters. Please address questions regarding all other comments to Courtney Haseley, Staff Attorney, at (202) 551-3548. If you require further assistance, you may contact me at (202) 551-3456.

Sincerely,

Matthew Crispino  
Staff Attorney

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