



DIVISION OF
CORPORATION FINANCE

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

December 26, 2012

Via E-mail

Farshid Raafat

Chief Executive Officer, President, and Director

American Boarding Company

358 Frankfort Street

Daly City, California 94014

**Re: American Boarding Company
Amendment No. 5 to Registration Statement on Form S-11
Filed December 12, 2012
File No. 333-180838**

Dear Mr. Raafat:

We have reviewed your registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Dilution of the Price You Pay for Your Shares, page 18

1. Please update the dilution table on page 20 to reflect dilution figures based on the unaudited financial statements dated September 30, 2012. Please also update the narrative section preceding the table accordingly.

Targeted Investments, page 31

2. We note your response to comment 1 of our comment letter dated November 26, 2012 where you state that you have no policy to borrow as you have no intention of engaging in that activity. We note your disclosure, here and throughout the prospectus, that "we believe ABC can gain favorable financing and the Company policy is a maximum of 60% Loan to Value for such real estate investments from mortgage lenders." Please reconcile your disclosure.

3. Please explain in greater detail the company's policies to acquire loans at reasonable and current market rates. If the company intends to purchase loans, please include the disclosure required by Item 13(b) of Form S-11.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Act of 1933 and all applicable Securities Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event you request acceleration of the effective date of the pending registration statement please provide a written statement from the company acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please refer to Rules 460 and 461 regarding requests for acceleration. We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

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You may contact Kristi Marrone, Staff Accountant, at (202) 551-3429 or Jessica Barberich, Assistant Chief Accountant, at (202) 551-3782 if you have questions regarding comments on the financial statements and related matters. Please contact Folake Ayoola, Attorney Adviser, at (202) 551-3673 or Tom Kluck at (202) 551-3233 with any other questions.

Sincerely,

/s/ Jessica Barberich

Jessica Barberich
Assistant Chief Accountant