

October 19, 2006

Mail Stop 3561

Via US Mail and Facsimile

Mr. Anthony R. Russo  
Chief Financial Officer  
222 Grace Church Street, Suite 300  
Port Chester, New York 10573

**Re: American Business Corporation  
Form 10-KSB for the year ended December 31, 2005  
Forms 10-QSB for the quarters ended March 31, 2006 and June 30, 2006  
Commission file #: 033-16417-LA**

Dear Mr. Russo:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Linda Cvrkel  
Branch Chief