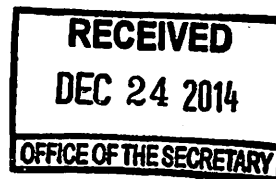


**ACCREDITED BUSINESS CONSOLIDATORS CORP.
APARTADO PA-228
MANAGUA
NICARAGUA**



December 23, 2014

VIA FACSIMILE AND FIRST CLASS MAIL

Secretary or Acting Secretary
Securities and Exchange Commission
100 F Street N.W.
Washington, DC 20549-1090

In re: Petition Pursuant to 17 CFR 201.360 for Review of Initial Decision as to Accredited Business Consolidators Corp., dated December 1, 2014, and served on December 23, 2014, at Initial Decision Release No. 712, Administrative Proceeding File 3-15993 and, to the extent necessary, petition for extension of time.

To the Secretary or Acting Secretary:

Please construe this letter as a petition pursuant to 17 CFR 201.360 for review of the initial decision as to Accredited Business Consolidators Corp., dated December 1, 2014, but not served on us by registered mail until December 23, 2014, in Managua, Nicaragua. To the extent necessary, we also petition for an extension of time.

It is our position that the Administrative Law Judge erred in finding that our company's registration statement should be revoked because the SEC neither alleged nor proved that, as a result of late filings, our stock should be revoked as "necessary or appropriate for the protection of investors." Rather, the Commission merely took a position that since the filings are late, the registration statement should be revoked. Interestingly, there was a period where the Company was over ten (10) years late on its filings, yet the Commission took no action.

The reason why Accredited Business' late filings did not create any need for revocation is because we were traded on the OTC Markets in the same exact manner as companies that publish absolutely no information are traded. Presently, we are traded on the "grey sheets" along with companies that have no registration statement and publish no information about their operations – yet, the companies that publish no information are

allowed to be traded. We, on the other hand, are simply late with our filings.

Moreover, the Administrative Law Judge committed an error when it was claimed that we requested a "six month extension" to file our reports. This simply is not true. Rather, we pointed out that the statute allowing the SEC to take action included two different types of remedial action. One type, revocation, appears to be the only type of result that the SEC seeks and that this Commission, with all due respect, repeatedly churns out without analyzing lesser remedies. The lesser remedy is a "suspension" of the registration statement for up to one year. This remedy, completely ignored by the Commission since Congress enacted it, opted to instead destroy small companies by revoking their registration.

The appropriate remedy in the case of a small company that advises the SEC that they desire to bring their filings up to date, where there were never proceedings instituted in the past, is a suspension of the registration statement as allowed by the statute up to one year. This is all that is needed to protect investors in this case, not the drastic action the SEC seeks.

As to the timeliness of this filing, we were served with the notice from the SEC today as to the final decision, the same day we are preparing and submitting this filing. We repeatedly suggested that the SEC's practice of using registered mail for international deliveries resulted in prejudice since regular mail takes about one week and registered mail results in delivery sometimes several months later. Yet nobody paid attention to our request that registered mail not be used. Thus, if the SEC considers the initial decision to have been served when the "registered mail" was deposited with the post office, we ask for an extension of time on the basis that it was unfair to use this method after being advised of the inefficiencies of the mail. Courts throughout the United States use regular postal mail and consider the document served when it is deposited in the mail, but this rule ordinarily does not apply to registered mail. As stated, ordinary international First Class mail would have resulted in prompt delivery. Additionally, we provided the SEC with our fax and email information. No prejudice would result from granting us an extension, if such an extension is necessary since we were not truly served with the filing until today.

Respectfully submitted,

Elisa Corea

Elisa Corea
Vice President

