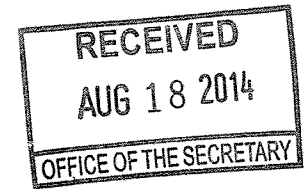


UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934  
Release No. 72726 / July 31, 2014

ADMINISTRATIVE PROCEEDING  
File No. 3-15943



In the Matter of:	)	ANSWER TO ALLEGATIONS IN
Accredited Business Consolidators Corp., <i>et al</i> ,	)	ORDER INSTITUTING
Respondent.	)	ADMINISTRATIVE PROCEEDINGS
	)	
	)	

AND NOW COMES Accredited Business Consolidators Corp. ("ABCC"), by and through the undersigned officer, and hereby files its Answer to Allegations in Order Instituting Administrative Proceedings:

1. Admitted in part. It is admitted that ABCC is a Pennsylvania corporation with a class of securities registered pursuant to the Exchange Act. It is also admitted that ABCC is delinquent in the filing of its reports. Because the SEC, albeit improperly and without any emergency situation, suspended the trading of the Company's shares, ABCC denies that its shares are presently quoted on OTC Link or that the Company maintains any market makers.
2. This paragraph does not relate to ABCC and is denied for lack of knowledge.
3. This paragraph does not relate to ABCC and is denied for lack of knowledge.
4. This paragraph does not relate to ABCC and is denied for lack of knowledge.
5. This paragraph does not relate to ABCC and is denied for lack of knowledge.
6. This paragraph does not relate to ABCC and is denied for lack of knowledge.
7. Denied. ABCC makes it a priority to respond to notifications sent to it by the Securities and Exchange Commission. ABCC responds promptly to all communications sent to it by the SEC. In fact, ABCC has responded to two SEC staff comment letters over the last two months. In this case, ABCC, through no fault of its own, did not receive any communication from the SEC. Interestingly, in the past, the SEC served correspondence on ABCC via postal mail and email, which we received. ABCC received no letter from the SEC about the delinquent filings. Based on information received today from counsel for the SEC, it appears that a registered letter was sent to us at our address in Nicaragua. ABCC tracked this letter with the United States Postal Service and it is unclear whether the letter even left the United States. The SEC apparently did not follow up on the letter or even check its status prior to instituting proceedings and suspending our Company's stock. ABCC provided the SEC with a valid address for our offices, a working

telephone number, and a working electronic email address. Since the SEC provided us with no notice that it was sending registered mail, we certainly could not follow up to see why the letter was delivered. Since the letter apparently never left the United States, or is sitting in a sort facility someplace, and because this information was available to the SEC, it certainly cannot be said that we did not receive the correspondence due to any "failure to maintain a valid address on file with the Commission." It is also unclear why the SEC had no problem serving our United States-based registered agent with its Order in this case, but could not use the same address to send the delinquency notice. Therefore, we vehemently deny the allegations contained in paragraph 7.

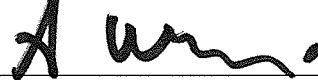
8. Admit.
9. Admit.

### Defenses

10. As stated above, the SEC negligently failed to provide us with any delinquency letters. While it sent a letter, it utilized a method that created delays and resulted in the loss of the letter by the postal authorities. The SEC should have tracked the letter. Had it done so, it would have been apprised that the letter never left the United States. If the SEC corrected their omission, ABCC could have received notice and brought its filings up to date.
11. ABCC can and will bring the filings current as soon as practicable.
12. It is not "necessary and appropriate for the protection of investors to suspend for a period not exceeding twelve months, or revoke the registration of each class of securities registered pursuant to Section 12 of the Exchange Act" of ABCC's securities.
13. Revocation of ABCC's securities will serve no purpose as taking such an action without allowing a fair amount of time to bring the filings current would simply result in unnecessary litigation.
14. Portions of the Exchange Act, as amended, including the establishment of the PCAOB and electronic filing requirements are unconstitutional, violate due process, and constitute a taking without just compensation.

Respectfully submitted,

ACCREDITED BUSINESS  
CONSOLIDATORS CORP.



\_\_\_\_\_  
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RESPONDENT/REGISTRANT