

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