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SECURITIES AND EXCHANGE COMMISSION

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Company Information

SEC Registration No. 0000098780

Conceptation No. 00000907

Company Name ABACUS CONSOLIDATED RESOURCES & HOLDING INC.

Industry Classification

Company Type Stock Corporation

Document Information

Document ID

106022010000451

Document Type

Statement of Changes in the Beneficial Ownership

Document Code

23B

Period Covered

May 31, 2010

No. of Days Late

0

Department

Remarks

May 31 10 05:02p

COVER SHEET

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STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES Fred pursuant to Section 23 of the Securities Regulation Code

1. Name and Address of Reporting Person	2. Issue/Name and Trading Symbol	loding Symbol			7. Relationship of Reporting Person to Issuer	suer Numbers att applicable)	
SANTOS MYRNA L.	ABACUS CONS	OLIDATED RES	OURCES & H	OLDINGS, INC			
(Last) (First) (Middle)	3. Tax identification		5. Statement for Modb/Year		Director		and of the second
No. 33 Orange Street, SSS Village	000-125-611-	000-125-611-157 May 2010	May 2010	-			(эреспу тесом)
(aans)	4. Crüzenship		6. If Amendment Date of	60		Stockhol	Stockholder owning 5%
Marking City	Filipino		Original (MonthYear)				
(Crity) (Province) (Postal Code)				Table 1 - Equity	Table 1 - Equity Securities Beneficially Owned		
1 Class of Equity Security	2. Transaction	4. Securities Acquired (A) or Disposed of (D)	or Disposed of (D)	Y F2	 Amount of Securifies Owned at End of 4 Ownership Form: Month Direct (0) or Indirect	nd of 4 Ownership Form: Direct (D) or Indirect (I) *	Nature of Indirect Beneficial Ownership
	Monthinavity				% Number of Shares		
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Amount	(A) or (D)	Price	_		
COMMON SHARES	05/25/10	1,204,800.00	<u>ô</u>	0.48		<u>(a)</u>	
		286,650.00	<u>e</u>	0.49			
	05/26/10	1,438,200.00	(a)	0.47			
		31,200.00	<u>(a)</u>	0.48			
	05/27/10	1,927,200.00		0.44			
		4,572,000.00	ê	0.45			
		1,851,400.00		0.46			
		00.007,607	(0)	0.47			
		427,200.00	<u>@</u>	0.48			
		4,900.00	(a)	0.49	0.045 90,025,000	000	

If the change in beneficial ownership is 50% of the previous shareholdings or is equal to 5% of the outstanding capital stock of the issuer, provide the disclosure requirements set forth on page 3 of this form.

(Print or Type Responses)

Reminder: Report on a separate line for each class of equity securities beneficially owned directly or indirectly.

- (1) A parson is directly or indirectly the beneficial owner of any equity security with respect to which the has or shares:
 (A) Voting power which includes the power to vote, or to direct the voting of, such security, and/or
 (B) Investment power which includes the power to dispose of, or to direct the disposition of, such security, and/or
 (C) A person will be beened to have an indirect beneficial inventer in any equity security which is:
 (A) hald by members of a porton's immediate family sharing the same household,
 (B) hald by a partnership in which such person is a general partner.
 (C) held by a corporation of which such person is a controlling shareholder, or
 (I) subject to any contract, astangement or understanding which gives such person voting power or investment p

- held by a partnership in which such person is a general partner. Held by a corporation of which such person is a controlling shareholder, or subject to any contract, attangement or understanding which gives such person voting power or investment power with respect to such security.

Check box # no longer subject to filing requirement

FORM 23-B

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FORM 23-B (continued)

Table II - Derivathe Securities Acquired, Disposed of, or Beneficially Owned (e.g., warrants, options, convertible securities)

1. Derwifte Security	2. Conversion or 3. Tantaction Exercise Price Date of Detective (Month/Day/f/)	3. Transaction Date (Month/Dayffr)	Number of Derivative Securities Acquired (A) or Disposed of (D)	fre Securities sposed of (D)	5. Date Exercisable and Expiration Date		8. Title and Amount of Underlying Securities	rmount or recurities	7. Price of Denvative Security	7. Price of 8. No. of Derivative Derivative Security Securities	9. Owner- ship Form of Derivative	10. Nature of Indirect Beneficial
	Security				(Month/Day/Year)					Owned at	Direct (0)	
			Amount	(A) or (D)	Date Exercisable Expiration Date	Expiretion	智	Amount of Number of Shares		End of Month	or Indirect (!)	
								-				

MYRNA L. SANTOS

28-May-10 Date

Note: File three (2) copies of this form, one of which must be manually signed.
Attach additional sheets if space provided is insufficient

Explanation of Responses: