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SECURITIES AND EXCHANGE COMMISSION Metro Manile, Philippines

FORM 23-B Check box if no longer subject to filing requirement

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuent to Section 23 of the Securities Regulation Code

Ayala Avenue, Makati City GUILD SECURITIES, INC COMMON SHARES Jnit 1215 Tower One & Exchange Plaza Class of Equity Security Name and Address of Reporting Person (Street) (BIPP.M) Posis Code ABACUS CONSOLIDATED RES. & HLDGS, INC. (ABA) as reported by for the month a Pilipino (Month/Day/Year) 000-160-393-000 Issuer Name and Trading Symbo Dave Crizenship Transaction Tax Identification f December 2010 /PCD Securities Acquired (A) or Disposed of (D) December 2010 Statement to If Amendment Oste of Original (MonthYear) Month/Year (A) or (D) Table 1 - Equity Securities Beneficially Owned Price Amount of Securities Owned at End of Manih & Ownership Form Relationship of Reporting Person to Issuer 22.987 Director Officer Number of Shares (give Little below) 459,604,147 (Check all applicable) Direct (D) or indirect (I) Stockholder owning 5% Ownership Corporation PCD Nominee Nature of Indirect Benefic 10% Owner Other (specify by

Reminder: Reportion a separate lims for each class of equity securities beneficially owned directly or indirectly.

(1) A person is directly or indirectly the beneficial owner of any equity security with respect to which he has or shares (A). Vetting power which includes the power to vote, or to direct the voting of such security; and/or (B) investiment power which includes the power to dispose of or to direct the disposition of such security.

(2) A person will be deemed to have an indirect beneficial inversat in any equity security which is.

(A) he'd by menibers of a person is infinited the lamble states household.

(B) heid by a personation of which such person is a general partner.

(C) subject to any contract, errangement or understanding which gives such person voting power or investmen.

capital stock of the issuer, provide the disclosure requirements set forth on page 3 of this form

If the change in beneficial ownership is 50% of the previous shareholdings or is equal to 5% of the outstanding

(Print or Type Responses)

subject to any contract, arrangement or understanding which gives such person voting power or investment power with respect to such security.

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REVISED

Explanation of Responses:

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	Table II - Derivative Securities Acquired. Disposed of, or Beneficially Owner
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											1. Derivative Security
						ļ 	•	Security	of Derivative	Exercise Price	2 Conversion or
									(MontryDay/Yr)	Delo	3 Transaction
						Αποιπι				Acquired (A) or Disposed of (D)	 Number of Derivative Securities
	<u></u>					(A) or (O)					
							Date Exercisable	(Monuturaya aar)	Expiration Date	Exercisable and	5. Date
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						Title Number of Shares	Amount or		•••	Underlying Securities	6. Talle and Amount of
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						Indirect (I) *	o ·	Direct (D)	of Derivative	ship Form	9 Owner-
			:					Owners~p	Beneficial	of indirect	10 Nature

Note: File three (3) copies of this form one of which must be manually signed.
Attach additional sheets if space provided is insufficient.

ANTONIO B. ALVAREZ

President

01/07/2011 Date