

# COVER SHEET

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S.E.C. Registration Number

A	B	A	C	U	S		C	O	N	S	O	L	I	D	A	T	E	D		R	E	S	O	U	R	C	E	S	
	A	N	D		H	O	L	D	I	N	G	S	,	I	N	C	.												

( Company's Full Name )

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Q	U	E	Z	O	N		C	I	T	Y																			

( Business Address : No. Street City/Town/Province )

**ATTY. JOAQUIN E. SAN DIEGO**

Contact Person

**725-7875; 724-5055**

Company Telephone Number

**1 2**

Month

**3 1**

Day

**SEC FORM 17-C**

FORM TYPE

**0 7**

Month

**2nd Thurs.**

Day

Annual Meeting

**(PC) LISTED SECURITIES**

Secondary License Type. If Applicable

**C F D**

Dept. Requiring this Doc.

Amended Articles Number/Section

Total No. of Stockholders

Total Amount of Borrowings

Domestic

Foreign

To be accomplished by SEC Personnel concerned

File Number

LCU

Document I.D.

Cashier

STAMPS

Remarks = pls. use black ink for scanning purposes

**SECURITIES AND EXCHANGE COMMISSION**

**SEC FORM 17-C**

**CURRENT REPORT UNDER SECTION 17  
OF THE SECURITIES REGULATION CODE  
AND SRC RULE 17.2(c) THEREUNDER**

1. **December 26, 2011**  
Date of Report (Date of earliest event reported)
2. SEC Identification Number **98780**    3. BIR Tax Identification No. **002-727-393**
4. **ABACUS CONSOLIDATED RESOURCES & HOLDINGS, INC.**  
Exact name of issuer as specified in its charter
5. **Metro Manila, Philippines**  
Province, country or other jurisdiction of incorporation
6. Industry Classification Code:  (SEC Use only)
7. **No. 28 N. Domingo Street New Manila, Quezon City**    **1112**  
Address of principal office    Postal Code
8. **632-7245055; 632-7267906**  
Issuer's telephone number, including area code
9. **N.A.**  
Former name or former address, if changed since last report
10. Securities registered pursuant to Sections 8 and 12 of the SRC or Sections 4 and 8 of the RSA

Title of Each Class	Number of Shares Outstanding
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Common shares	2,654,945,029 shares
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Amount of Debt Outstanding as of September 30, 2011 : ₱63,921,591

11. Indicate the item numbers reported herein: **Item 9**

Further to our earlier disclosure, we wish to make this supplemental disclosure to enable our stockholders to more fully appreciate the import of decisions taken by the Board during the December 22, 2011 Board meeting:

1. The Board decided to consolidate the company's operation, focusing on activities pertaining to the operations of a non-bank financial institution. This is the basic reason for the merger and consolidation of its investment house subsidiary, Philippine Regional Investment Development Corporation (PRIDE), which has under its wings a mutual fund, Philippine International Infrastructure Fund, Inc. and various real estate development companies. In line with the consolidation, the real estate holdings will be re-appraised to reflect current values, thereby generating an appraisal increase that is estimated to reach no less than 200 Million Pesos.
2. Together with the confirmation of the authority to dispose of all or portion of the corporation's holdings Pacific Online Systems Corporation (LOTO), the company will re-classify its LOTO investment as financial assets for active trading in the stock market, which will result in an increase in book value of the LOTO shares by least 100 Million Pesos.
3. The assignment or transfer of gold mining rights to a fully owned subsidiary, Abacus Goldmines Exploration and Development Corporation, is preparatory to the entry of a joint venture partner, notably a Chinese Group with which the company has been in discussions. The assignment, together with the necessary procedure of estimating and appraising the mining rights, is expected to enable Abacus to record a further book income of approximately 300 Million Pesos;
4. During the meeting, the President, Atty. Leonardo S. Gayao likewise expressed confidence that 2012 will be a banner year for ABACUS since, aside from the revenue potentials expected to result from the aforesaid business decisions, the company will be going full blast in its selling efforts in its real estate venture in Batangas as it has already received from the Housing and Land Use Regulatory Board (HLURB) the Permit to Sell for its Montemaria real estate projects and its condominium units, all located in Batangas City.

For the information of the Exchange, the Trading Participants, our shareholders and the investing public.

26 December 2011

  
**JOAQUIN E. SAN DIEGO**  
Corporate Secretary