COVER SHEET

8 E.C. Registration Number

	ATEDE	ESO	URC	ES					
ABACUS CONSOLID	ALLED	121010	1 - 1 1						
AND HOLDINGS, I	NC.								
(Company's	Fuli Name)		•						
		VIEIWI	MAN	TILLA					
NO.28 N.DOMINGO	811.	I B W	131177 134						
OUEZON CITY		<u>-</u>							
(Business Address : No. 5	Street City/Town/Province	25 }	1 2						
CAN DIFFE	. [725-7875; 724-5055							
ATTY. JOAQUIN E, SAN DIEGO Contact Person		Company T	ciephone Nun	iber					
SP SP	C FORM 23-B		07	2nd Thers.					
FORM T			Monti						
Month Day			Annuq	l Meeting					
(PC) LISTED SI Secondary License T	ECURITIES EASTeachie		: •	· <u>.</u>					
	Mr. B tribbusers.								
C F D Dept. Requiring this Doc.		Amended	Articles Num	iben/Section					
	Tota	Amount of	Borrowings						
	Domestic		For	eign					
Total No. of Stockholders	**************************************			·=====================================					
To be accomplished by	SEC Personnel concern	ed	<u>*</u>						
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REVISED

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES Floot parsuant to Section 23 of the Securities Regulation Code

 Name and Address of Reporting Person 	2. Issuar Name Brid Tradeng Symbol		7. Kelationship of Kepolang Persus to Isbus	(Check at applicable)	
GUILD SECURITIES, INC.	ABACUS CONSOLIDATED RE	IDATED RES. & HLDGS, INC. (ABA)	į		10% Owner
(Middle)		5. Statement for	Director		- Fred
	Number	MonthYear	Officer (give the below)	3elow)	(specify below)
Unit 1215 Tower One & Exchange Plaza	000-160-393-000	May 2011		orthograph (Control of the Contro
(Street)	4. Citizanship	6. If Amendment, Date of		SIGNOS	of more
		Original (MorMhYear))
Ayala Avenue, Makati City	Filipino				
(City) (Province) (Postal Code)		Table 1 - Eq.	Table 1 - Equity Securities Beneficially Owned		
1. Class of Equily Security	2. Trensaction 4. Securities Acquired (A) or Disposed of ID)	A) ar Disposed of [D]	3. Amount of Securities Cented at Entra of A Centerable Form: Month Direct (D) or Indirect	at End of 4 Ownership Form: Direct (D) or Indirect (I) *	6. Nature of Indirect Beneficial Ownership
	Uses Debath Beather:		% Number of Shares		
		40 mm			
	Amount	(4) or (U)		(I)	DOD Mominee
COMMON SHARES	as reported by PCD		25.425 500,	200,300, 147	
	for the month of May 31 2011				Corporation
	Commence of the second of the				
					Daine or Tena Reconneces

If the change in baneficial 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.

Reminder. Report on a separate line for sect class of equity securities beneficially carried 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) Voling power which includes the power to weig, or to direct the voling of, such security, and/or

(B) Investment power which includes the power to discose of, or to direct the disposition of, such security.

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

- **€**€€€
- held by members of a person's immediate family sharing the same household; held by a perhemaly it which such person is a controlling shareholder; or held by a corporation of which such person is a controlling shareholder; or subject to any contract, arrangament or understanding which gives such person voting power or investment power with respect to such security.

FORM 23-B (continued)

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

of milect Beneficial Ownership											
Security; Own	Indirect (I) *						1				
S. No. of Derivative Securities Semeticially Dwined at				-		-					
7. Price of Derivative Security					·						
	Amount or Number of Shares								L		
6. Title and Awount of Underlying Securities	3							ĺ			-
	Expiration Data										
5. Dake Enercisable and Engination Dake (Month/Day/Year)	Date Exerciseble										
1	(A) or (D)										
Conversion or S. Transaction 4. Number of Derivative Saturities Describe Date Date Acquired (A) or Disposed of (D) of Derivative (Month/Der/Yr) Security	Amount										
3. Transaction Data (Month/Dey/Yr)						i					
2. Conversion or Exercise Prios of Derivative Security											
i. Derivative Security									**************************************		

Explanation of Responses:

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

GUILD/SECURITIES, INC.

06/07/2011 Date