

# 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 )

N	O	.	2	8		N	.	D	O	M	I	N	G	O		S	T	.		N	E	W		M	A	N	I	L	A
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 23-B**

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

S T A M P S

Remarks = pls. use black ink for scanning purposes

REVISED

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 23 of the Securities Regulation Code

FORM 23-B

Check box if no longer subject to filing requirement

1. Name and Address of Reporting Person (Last, First, Middle)		2. Issuer Name and Trading Symbol		7. Relationship of Reporting Person to Issuer (Check all applicable)	
GUILD SECURITIES, INC. (Last)		ABACUS CONSOLIDATED RES. & HLDGS. INC. (ABA)		<input type="checkbox"/> Director <input type="checkbox"/> Officer <input type="checkbox"/> 10% Owner <input type="checkbox"/> Other (specify below)	
Unit 1215 Tower One & Exchange Plaza (Street)		000-160-393-000 (Tax Identification Number)		(give title below) Stockholder owning 5% or more	
Ayala Avenue, Makati City (City)		February 2011 (Month/Year)			
(Province)		5. If Amendment, Date of Original (Month/Year)			

Table 1 - Equity Securities Beneficially Owned

1. Class of Equity Security	2. Transaction Date (Month/Day/Year)	4. Securities Acquired (A) or Disposed of (D)		5. Amount of Securities Owned at End of Month		6. Nature of Indirect Beneficial Ownership
		Amount	(A) or (D)	%	Number of Shares	
COMMON SHARES	as reported by PCD for the month of February 28, 2011			23.316	488,186,147	PCD Nominee Corporation

(Print or Type Responses)

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.

- Reminder: Report on a separate line 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) 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.
- (2) A person will be deemed to have an indirect beneficial interest in any equity security which is:
- (A) held by members of a person's immediate family sharing the same household;
- (B) held 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
- (D) subject to any contract, arrangement or understanding which gives such person voting power or investment power with respect to such security.

[illegible]

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

**GUILD SECURITIES, INC.**

**ANTONIO B. ALVAREZ**  
President

**March 08, 2011**  
Date