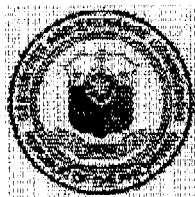




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**SECURITIES AND EXCHANGE COMMISSION**

SEC Building, EDSA, Greenhills, Mandaluyong City, Metro Manila, Philippines
Tel: (632) 726-0931 to 39 Fax: (632) 725-5293 Email: mis@sec.gov.ph

Barcode Page**The following document has been received:****Receiving Officer/Encoder** : Marites S. Guevarra**Receiving Branch** : SEC Head Office**Receipt Date and Time** : January 09, 2012 03:32:16 PM**Received From** : Head Office**Company Representative****Doc Source****Company Information****SEC Registration No.** 0000098780**Company Name** ABACUS CONSOLIDATED RESOURCES & HOLDING INC.**Industry Classification****Company Type** Stock Corporation**Document Information****Document ID** 101092012000920**Document Type** Statement of Changes in the Beneficial Ownership**Document Code** 23B**Period Covered** December 31, 2011**No. of Days Late** 0**Department****Remarks** REPORTING PERSON : GUILD SECURITIES, INC.

REVISED

Filed pursuant to Section 23 of the Securities Regulation Code

1. Name and Address of Reporting Person:

[illegible]

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
 - (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.

(a.g., warrants, options, convertible securities)

Explanation of Responses

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

January 09, 2012

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