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**SECURITIES AND EXCHANGE COMMISSION**

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Company Name ABACUS CONSOLIDATED RESOURCES & HOLDING INC.
Industry Classification _____
Company Type Stock Corporation

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FORM 23-B

SECURITIES AND EXCHANGE COMMISSION
Metro Manila, Philippines

REVISED

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to filing requirement
STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES
Filed pursuant to Section 23 of the Securities Regulation Code

1. Name and Address of Reporting Person GUILD SECURITIES, INC. (Last) (First) (Middle)		2. Issuer Name and Trading Symbol ABACUS CONS. RESOURCES & HOLDINGS, INC.		3. Relationship of Reporting Person to Issuer (Check all applicable) Director _____ Officer _____ (give title below) Stockholder owning 5% or more _____ 10% Owner _____ Other (specify below) _____	
Unit 1215 Tower One & Exchange Plaza (Street)		000-160-393-000 4. Cebu City		February 2012 5. Statement for Month/Year Original (Month/Year)	
Ayala Avenue, Makati City (City) (Province) (Postal Code)		Filipino		Table 1 - Equity Securities Beneficially Owned	
1. Class of Equity Security COMMON SHARES		2. Transaction Date (Month/Day/Year) as reported by PCD for the month of February 29, 2012		4. Securities Acquired (A) or Disposed of (D) Amount (A or D) Price 21,111 422,320.147 (1) PCD Nominee Corporation	
				3. Amount of Securities Owned at End of Month % Number of Shares 21.111 422,320.147	
				5. Ownership Form: Direct (D) or Indirect (I) *	
				6. Nature of Indirect Beneficial Ownership	
				(Print or Type Responses)	

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.

If the change in beneficial ownership is 50% or 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.

