

UNITED STATES OF AMERICA
BEFORE THE
SECURITIES AND EXCHANGE COMMISSION

November 19, 2012

In the Matter of

ABCO Energy, Inc.
1000 E. Fort Lowell Road
Tucson, Arizona 85719

File No. 024-10226

**ORDER DECLARING THE OFFERING
STATEMENT QUALIFIED PURSUANT TO
REGULATION A UNDER SECTION 3(b)
OF THE SECURITIES ACT OF 1933, AS
AMENDED**

ABCO Energy, Inc. requests that its offering statement referred to in the above caption be qualified pursuant to Regulation A under Section 3(b) of the Securities Act of 1933.

In view of the request, it is ORDERED that the offering statement is declared qualified on November 19, 2012.

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority.

Elizabeth M. Murphy

Elizabeth Murphy
Secretary