

ABC Acquisition Corp 1501
Form NT 10-K
March 31, 2010

UNITED STATES

OMB
APPROVAL

**SECURITIES AND EXCHANGE
COMMISSION**

OMB Number:

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FORM 12b-25

SEC FILE NUMBER

NOTIFICATION OF LATE FILING

CUSIP NUMBER

(Check one): Form 10-K Form 20-F Form
11-K Form 10-Q Form 10-D
Form N-SAR Form N-CSR

For Period Ended: **December 31, 2009**

Transition Report on Form 10-K

Transition Report on Form 20-F

Transition Report on Form 11-K

Transition Report on Form 10-Q

Transition Report on Form N-SAR

For the Transition Period Ended:

Read Instruction (on back page) Before Preparing Form. Please Print or Type.

Nothing in this form shall be construed to imply that the Commission has verified any information contained herein.

If the notification relates to a portion of the filing checked above, identify the Item(s) to which the notification relates:

PART I — REGISTRANT INFORMATION

ABC Acquisition Corp 1501

Full Name of Registrant

Former Name if Applicable

300 Center Ave. Suite 202

Address of Principal Executive Office (*Street and Number*)

Bay City, MI 48708

City, State and Zip Code

PART II — RULES 12b-25(b) AND (c)

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate)

- (a) The reasons described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;
- (b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, 11-K or Form N-SAR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report of transition report on Form 10-Q, or portion thereof will be filed on or before the fifth calendar day following the prescribed due date; and
- (c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

PART III — NARRATIVE

State below in reasonable detail the reasons why Forms 10-K, 20-F, 11-K, 10-Q, N-SAR, or the transition report portion thereof, could not be filed within the prescribed time period.

A change in Registrant's personnel delayed the preparation of the financial information necessary for a timely filing of Registrant's Form 10-K for the year ended December 31, 2009.

SEC 1344 **Persons who are to respond to the collection of information contained in this form are not**
(03-05) **required to respond unless the form displays a currently valid OMB control number.**

(Attach extra Sheets if Needed)

PART IV — OTHER INFORMATION

- (1) Name and telephone number of person to contact in regard to this notification

| | | |
|--------------------------|--------------|--------------------|
| Mr. Nitin Amersey | (989) | 509-5954 |
| (Name) | (Area Code) | (Telephone Number) |

- (2) Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the registrant was required to file such report(s) been filed? If answer is no, identify report(s).

Yes No

- (3) Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof?

Yes No

If so, attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

ABC Acquisition Corp 1501

(Name of Registrant as Specified in Charter)

has caused this notification to be signed on its behalf by the undersigned hereunto duly authorized.

Date: March 31, 2010 By: */s/ Nitin Amersey*

Nitin Amersey

Chief Executive Officer