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AMERICAN BUSINESS CORP

Form 8-K/A

March 29, 2006

UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 8-K/A

Current Report

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

March 29, 2006

Date of Report (Date of earliest event reported)

American Business Corporation

(Exact name of Registrant as specified in charter)

Colorado ----- (State or other jurisdiction of incorporation)	33-9640-LA ----- (Commission File Number)	90-0249312 ----- (IRS Employer Identification Number)
11921 Brinley Ave., Louisville, KY ----- (Address of principal executive offices)		40243 ----- (Zip Code)

Registrant's telephone number, including area code: (502) 244-1964

Item 4.01 Changes In Registrant's Certifying Accountant.

On March 6, 2006 we reported that we had engaged Mountjoy & Bressler, LLP, as our independent certified public accountants. Mountjoy and Bressler, LLP have been engaged to review our June 30, 2005 and September 30, 2005 interim financial statements and to audit our December 31, 2005 year end financial statements. As our former accountants resigned on June 15, 2005, the interim financial statements included in our June 30, 2005 and September 30, 2005 Quarterly Reports on Form 10-QSB were not reviewed by an independent accountant as required under SEC rules and are therefore considered materially deficient. After Mountjoy reviews these interim financial statements we will amend these 10-QSB Reports to reflect their review by our accountants.

Item 9.01 Financial Statements and Exhibits

EXHIBITS

Item No. Description

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16.1 Letter dated March 29, 2006 to Rosenberg Rich Baker
Berman & Company

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934,
as amended, we have duly caused this report to be signed on its behalf
by the undersigned hereunto duly authorized.

Dated: March 29, 2006

AMERICAN BUSINESS CORPORATION

BY: /s/ Anthony Russo

Anthony R. Russo, President

2

EXHIBIT 16.1

AMERICAN BUSINESS CORPORATION
11921 Brinley Ave.
Louisville, KY 40243

March 29, 2006

Rosenberg Rich Baker Berman & Company
380 Foothill Road
Bridgewater, NJ 08807-0483

Ladies and Gentlemen:

Enclosed is a copy of Form 8-K/A we filed with the SEC on March 9, 2006
correcting our Form 8-K filed March 6, 2006 reporting your resignation
as our independent accountants. Please furnish us with a letter,
addressed to the Commission, stating whether you agree with the
statements we have made in the Form 8-K/A and if you disagree with any
of the statements therein, please state in what respects you so
disagree. Please furnish us with the letter as promptly as possible so
we may file it with the Commission in a timely manner.

Very truly yours,

/s/ Anthony R. Russo

President & CEO