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Abraham Richard Leo
Form SC 13G
November 10, 2010

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

SCHEDULE 13G

Under the Securities Exchange Act of 1934

The Mexico Equity and Income Fund, Inc.

(Name of Issuer)

Preferred Stock

(Title of Class of Securities)

592834204

(CUSIP Number)

Check the following box if a fee is being paid with this statement / /. (A fee is not required only if the filing person: (1) has a previous statement on file reporting beneficial ownership of more than five percent of the class of securities described in Item 1; and (2) has filed no amendment subsequent thereto reporting beneficial ownership of five percent or less of such class.) (See Rule 13d-7).

*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

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SEC 1745 (10-88)

SCHEDULE 13G

CUSIP NO. 592834105

1. NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

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Richard Abraham

2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP* (a) / /.
(b) / /.

3. SEC USE ONLY

4. CITIZENSHIP OR PLACE OF ORGANIZATION
United States

| | | |
|--------------|----|---------------------------------|
| | 5. | SOLE VOTING POWER 7,377 |
| NUMBER OF | | |
| SHARES | 6. | SHARED VOTING POWER 0 |
| BENEFICIALLY | | |
| OWNED BY | | |
| EACH | 7. | SOLE DISPOSITIVE POWER 7,377 |
| REPORTING | | |
| PERSON | | |
| WITH | 8. | SHARED DISPOSITIVE POWER 0 |

9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
7,377

10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN
SHARES* / /.

11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9
10.7%

12. TYPE OF REPORTING PERSON*
individual

*SEE INSTRUCTION BEFORE FILLING OUT!

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STATEMENT ON SCHEDULE 13G

Item 1(a). Name of Issuer:
The Mexico Equity and Income Fund, Inc.

Item 1(b). Address of Issuer's Principal Executive Offices:
615 East Michigan Street
Milwaukee, WI 53202

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- Item 2(a). Names of Person Filing:

Richard Abraham
- Item 2(b). Address of Principal Business Office or, if none, Residence:

143 Colfax Road
Havertown, PA 190893
- Item 2(c). Citizenship:

United States
- Item 2(d). Title of Class of Securities:

Preferred Stock
- Item 2(e). CUSIP Number:

592834204
- Item 3. If this statement is filed pursuant to Rules 13d-1(b), or

13d-2(b), check whether the person filing is a:

(a) / / Broker or Dealer registered under Section 15 of the Act
(b) / / Bank as defined in section 3(a)(6) of the Act
(c) / / Insurance Company as defined in section 3(a)(19) of the Act
(d) / / Investment Company registered under section 8 of the Investment Company Act
(e) / / Investment Advisor registered under section 203 of the Investment Advisers Act
(f) / / Employee Benefit Plan, Pension Fund which is subject to the provisions of the Employee Retirement Income Security Act of 1974 or Endowment Fund; see Sec.240.13d-1(b)(ii)(F) (Note: See Item 7)
(g) / / Parent Holding Company, in accordance with Sec.240.13d-1(b)(ii)(G). (Note: See Item 7)
(h) / / Group, in accordance with Sec.240.13d-1(b)(ii)(H).

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- Item 4. Ownership:

(a) Amount Beneficially Owned: 7,377 as of 10th November 2010

(b) Percent of Class: 10.7%

(c) Number of shares as to which such person has:
(i) sole power to vote or to direct the vote: 7,377

(ii) shared power to vote or to direct the vote: 0

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(iii) sole power to dispose or to direct the disposition of:
7,377

(iv) shared power to dispose or to direct the disposition of:
0

Item 5. Ownership of Five Percent or Less of a Class:

no

Item 6. Ownership of More than Five Percent on Behalf of Another Person:

Not Applicable

Item 7. Identification and Classification of the Subsidiary Which

Acquired the Security Being Reported on By the Parent Holding

Company:

Item 8. Identification and Classification of Members of the Group:

Not Applicable

Item 9. Notice of Dissolution of Group:

Not Applicable

Item 10. Certification:

By signing below, I certify that, to the best of my knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purposes or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Dated: 10th November 2010

/s/ Richard Abraham

Name: Richard Abraham

