

Mail Stop 3561

June 17, 2009

Richard Pietrykowski  
President  
Surface Coatings, Inc.  
2010 Industrial Blvd., Suite 605  
Rockwell, TX 75087

**Re: Surface Coatings, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2008  
Filed March 31, 2009  
File No. 333-145831**

Dear Mr. Pietrykowski:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director