



DIVISION OF  
CORPORATION FINANCE

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

November 14, 2016

Robertson J. Orr  
Chief Executive Officer  
Bollente Companies, Inc.  
8800 N. Gainey Dr., Suite 270  
Scottsdale, AZ 85258

**Re: Bollente Companies, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2015**  
**Filed May 9, 2016, as amended**  
**File No. 000-54219**

Dear Mr. Orr:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Kathleen Krebs, for

Larry Spirgel  
Assistant Director  
AD Office 11 – Telecommunications