



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