



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

August 6, 2012

Via Facsimile

Mr. Robert H. Miller  
Chief Executive Officer  
Abakan Inc.  
2665 South Bayshore Drive, Suite 450  
Miami, FL 33133

**Re: Abakan Inc.**  
**Current Report on Form 8-K**  
**Filed July 13, 2011**  
**File No. 0-52784**

Dear Mr. Miller:

We have completed our review of the Form 8-K and related filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings, and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information that the Securities Exchange Act of 1934 and all applicable rules require.

Very truly yours,

/s/ Pamela A. Long

Pamela A. Long  
Assistant Director