

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

Mail Stop 4631

February 27, 2017

<u>Via E-mail</u>
Mr. Tom Djokovich
Chief Executive Officer and Principal Accounting Officer
XsunX, Inc.
65 Enterprise
Aliso Viejo, CA 92656

Re: XsunX, Inc.

Form 10-K for Fiscal Year Ended September 30, 2016

Filed December 14, 2016

File No. 0-29621

Dear Mr. Djokovich:

We have completed our review of your filing. 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/ John Cash

John Cash Accounting Branch Chief Office of Manufacturing and Construction