



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4631

February 27, 2017

Via E-mail

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