

Mail Stop 6010

June 25, 2007

Via Facsimile and U.S. Mail

Charles Hunter
Chief Executive Officer
Xenonics Holdings, Inc.
2236 Rutherford Road, Suite 123
Carlsbad, CA 92008

Re: Xenonics Holdings, Inc.
Form 10-KSB for the fiscal year ended September 30, 2006
File No. 0-50775

Dear Mr. Hunter:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Martin F. James
Senior Assistant Chief Accountant