



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

September 2, 2015

Bruce Fox
Vice President of Finance
Xtreme Green Electric Vehicles, Inc.
3010 East Alexander Road, #1002
North Las Vegas, NV 89030

**Re: Xtreme Green Electric Vehicles, Inc.
Form 10-K for Fiscal Year Ended December 31, 2014
Filed March 27, 2015
File No. 000-52502**

Dear Mr. Fox:

We have reviewed your filing and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

Form 10-K for Fiscal Year Ended December 31, 2014

Management's Report on Internal Control over Financial Reporting, page 17

1. Please revise to state whether you applied the 1992 or 2013 framework when you reference "Internal Control--Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission" pursuant to Item 308(a)(2) of Regulation S-K.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Bruce Fox
Xtreme Green Electric Vehicles, Inc.
September 2, 2015
Page 2

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; 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.

You may contact Theresa Messinese at 202-551-3307 if you have questions regarding comments on the financial statements and related matters. You may also contact me at 202-551-3380.

Sincerely,

/s/ Lyn Shenk

Lyn Shenk
Branch Chief
Office of Transportation and Leisure