



DIVISION OF  
CORPORATION FINANCE

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

September 13, 2013

Via Email  
Sean Clarke  
President  
ePunk, Inc.  
1060 Calle Negocio, Suite B  
San Clemente, California 92673

**Re: ePunk, Inc.**  
**Form 10-K for the year ended September 30, 2012**  
**Filed February 14, 2013**  
**File No. 000-53564**

Dear Mr. Clarke:

We issued comments to you on the above captioned filing on July 10, 2013. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by September 27, 2013.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/divisions/corpfin/cfannouncements/edgarcorrespondence.htm>, <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

Please contact Kristin Shifflett at 202-551-3381, Sonia Bednarowski at 202-551-3666, Susan Block at 202-551-3210 or me at 202-551-3211 if you have any questions.

Sincerely,

/s/ David R. Humphrey

David R. Humphrey  
Accounting Branch Chief