



DIVISION OF  
CORPORATION FINANCE

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

October 16, 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 on the above captioned filing on July 10, 2013. On September 13, 2013, we issued a follow-up letter informing you that those comments remained outstanding and unresolved, and absent a substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps will include our releasing all correspondence relating to our review on the EDGAR system.

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