



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4631

August 9, 2017

Via email

Mr. Michael McLaren  
Chief Executive Officer  
Xfuels, Inc.  
2309 19<sup>th</sup> Street  
Didsbury Alberta Canada  
T0M 0W0

**Re: Xfuels, Inc.  
Form 10-K  
Filed March 24, 2017  
File No. 333-174304**

Dear Mr. McLaren:

We issued comments to you on the above captioned filing on June 29, 2017. 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 August 23, 2017.

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 filing 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 publicly release comment and response letters relating to disclosure filings it has reviewed.

Please contact Jenn Do at (202) 551-3743, Tracey McKoy at (202) 551-3772 or me at (202) 551-3355 with any questions.

Sincerely,

/s/ John Cash, *for*

Terence O'Brien  
Branch Chief  
Office of Manufacturing and  
Construction