



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

August 28, 2017

Via E-Mail

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  
No. 333-174304**

Dear Mr. McLaren:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Terence O'Brien

Terence O'Brien  
Branch Chief  
Office of Manufacturing and  
Construction