



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

September 8, 2009

Mr. Robert Hasson  
Interim Chief Financial Officer, Sionix Corporation  
3880 East Eagle Drive  
Anaheim, CA 92807

**RE: Form 8-K Item 4.01 filed August 18, 2009**  
**Form 8-K Item 4.01 filed July 29, 2009**  
**File No. 002-95626-D**

Dear Mr. Hasson:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to the undersigned at (202) 551-3732.

Sincerely,

Melinda Hooker  
Staff Accountant