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XSUNX INC  
Form RW  
December 09, 2005

XSUNX, INC.  
65 ENTERPRISE  
ALISO VIEJO, CA 92656

December 8, 2005

VIA ELECTRONIC SUBMISSION  
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Division of Corporation Finance  
Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

Re: Registration Statement on Form SB-2 (the "Company")  
Initially Filed August 16, 2005  
File No. 333-127613

Ladies and Gentlemen:

The Company hereby respectfully requests pursuant to Rule 477 under the Securities Act of 1933, as amended, that the Securities and Exchange Commission (the "Commission") consent to the withdrawal by the Company of its Registration Statement on Form SB-2 filed with the Commission on August 16, 2005 (File No. 333-127613) (the "Registration Statement"). No securities were offered or sold pursuant to the Registration Statement.

The Company requests this withdrawal because it has elected not to pursue the registration of the securities included therein at this time. Please apply the Company's filing fee to its account with the Commission.

Thank you for your assistance in this matter.

XSUNX, INC.

By: /s/ Tom Djokovich

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Tom Djokovich  
Chief Executive Officer