

XSUNX INC  
Form 8-K  
November 06, 2008

**SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

**FORM 8-K**

**CURRENT REPORT**

Pursuant to Section 13 or 15(d) of  
The Securities Exchange Act of 1934

Date of Report: October 31, 2008

**XSUNX, INC.**

(Exact name of registrant as specified in its charter)

Colorado  
(State or other  
jurisdiction of  
incorporation)

000-29621  
(Commission  
File Number)

84-1384159  
(IRS Employer  
Identification No.)

65 Enterprise, Aliso Viejo, CA 92656

(New address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code: (949) 330-8060

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

**Item 4.01. Change in Registrant's Certifying Accountant.**

**(a) Resignation of Independent Accountants**

Effective as of October 31, 2008 (the "Effective Date"), Jaspers & Hall, PC ("J&H") was dismissed by the Board of Directors of XsunX, Inc., a Colorado corporation (the "Registrant") as the Company's independent registered public accounting firm.

J&H's report on the Registrant's financial statements for the past two (2) fiscal years, as well as the subsequent interim period through the Effective Date, did not contain an adverse opinion or a disclaimer of opinion, and was not qualified as to uncertainty, audit scope, or accounting principles.

The dismissal of the independent registered public accountants was approved by the Registrant's Board of Directors effective as of the Effective Date.

During the Registrant's most recent two (2) fiscal years, as well as the subsequent interim period through the Effective Date, there were no disagreements on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedures, which disagreements if not resolved to their satisfaction would have caused them to make reference in connection with their opinion to the subject matter of the disagreement.

During the Registrant's most recent two (2) fiscal years, as well as the subsequent interim period through the Effective Date, J&H did not advise the Registrant of any of the matters identified in Item 304(a)(v)(A) - (D) of Regulation S-K.

The Registrant has requested J&H to furnish a letter addressed to the SEC stating whether it agrees with the statements made by the Registrant and, if not, stating the respects in which it does not agree. A copy of the letter is attached hereto as Exhibit 16.1.

**(b) New Independent Accountants**

Effective as of November 3, 2008, the Board of Directors of the Registrant approved the engagement of Stark, Winter, Schenkein & Co., LLP ("Stark") as its independent registered public accounting firm to audit the Registrant's financial statements. The Registrant did not consult Stark on any matters described in Item 304(a)(2) of Regulation S-K during the Registrant's two (2) most recent fiscal years or any subsequent interim period prior to engaging Stark.

**Item 9.01 Financial Statements and Exhibits.**

- (a) Not applicable.
- (b) Not applicable.
- (c) Not applicable.
- (d) Not applicable.

<b>EXHIBIT NO.</b>	<b>DESCRIPTION</b>	<b>LOCATION</b>
16.1	Auditor Letter of Jaspers & Hall, PC to the SEC, dated November 5, 2008	Provided herewith



**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

Date: November 6, 2008

XSUNX, INC.

By: /s/ Tom Djokovich  
Tom Djokovich, CEO/President