XSUNX INC
Form 8-K
January 30, 2017

UNITED STATES
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 (Date of earliest event reported): January 26, 2017

XSUNX, INC.
(Exact name of registrant as specified in its charter)

Colorado	000-29621	84-1384159
(State or other jurisdiction of incorporation)	(Commission File Number)	(IRS Employer Identification No.)

65 Enterprise, Aliso Viejo, CA 92656
(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) Dismissal of Independent Accountants

On January 26, 2017 (the "Dismissal Date") the Board of Directors, after careful consideration and review of independent registered public accounting firms, determined that it is in the best interests of the Company to dismiss Haynie & Company ("HC") as the independent registered public accounting firm for XsunX, Inc. (the "Company").

The reports of HC on the Company's financial statements for the most recent fiscal year did not contain an adverse or disclaimer of opinion and were not qualified or modified as to audit scope, or accounting principles. The reports did contain a paragraph indicating there was substantial doubt about the Company's ability to continue as a going concern.

During the most recent fiscal year and through the Dismissal Date, there were (i) no disagreements between the Company and HC on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedures, which disagreement, if not resolved to the satisfaction of HC, would have caused HC to make reference thereto in their reports on the consolidated financial statements for such year, and (ii) no "reportable events" as that term is defined in Item 304(a)(1)(v) of Regulation S-K.

The Company provided HC with a copy of this Form 8-K and requested that HC furnish it with a letter addressed to the Securities and Exchange Commission stating whether or not HC agrees with the above statements. A copy of such letter, dated January 26, 2017, is attached as Exhibit 16.1.

During the Company's two most recent fiscal years and in the subsequent interim period through the Dismissal Date, the Company has not consulted with Liggett & Webb, P.A. ("LW") regarding either (i) the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Company's consolidated financial statements, and neither a written report nor oral advice was provided to the Company that LW concluded was an important factor considered by the Company in reaching a decision as to the accounting, auditing or financial reporting issue; or (ii) any matter that was either the subject of a disagreement (as defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions) or a reportable event (as described in Item 304(a)(1)(v) of Regulation S-K).

(b) Appointment of New Independent Accountants

Effective as of January 26, 2017, the board of directors of the Registrant unanimously approved the engagement of Liggett & Webb P.A., New York, New York, ("LW") as its principal independent registered public accounting firm to audit the Registrant's financial statements. The Registrant did not consult LW 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 LW.

Item 9.01 Financial Statements and Exhibits.

(a) Not applicable.

(b) Not applicable.

(c) Not applicable.

(d) Not applicable.

EXHIBIT NO. DESCRIPTION LOCATION

16.1	Letter from Haynie & Company dated January 26, 2017	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: January 26, 2017

XSUNX, INC.

By: /s/ Tom Djokovich
Name: Tom Djokovich
Title: Chief Executive Officer/Secretary