

SECURITIES AND EXCHANGE COMMISSION

FORM CT ORDER

Confidential treatment order

Filing Date: **2009-01-26**  
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**Xenonics Holdings, Inc.**

CIK: **1289550** | IRS No.: **000000000** | State of Incorpor.: **NV** | Fiscal Year End: **0930**  
Type: **CT ORDER** | Act: **33** | File No.: **333-115324** | Film No.: **09544475**  
SIC: **3640** Electric lighting & wiring equipment

Mailing Address  
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SUITE 123  
CARLSBAD CA 92008

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**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
January 26, 2009**

**ORDER GRANTING CONFIDENTIAL TREATMENT  
UNDER THE SECURITIES ACT OF 1933**

**Xenonics Holdings, Inc.**

**File No. 333-115324 - CF#22951**

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Xenonics Holdings, Inc. submitted an application under Rule 406 requesting an extension of a previous grant of confidential treatment for information it excluded from the Exhibits to a Form SB-2 registration statement filed on May 10, 2004.

Based on representations by Xenonics Holdings, Inc. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit(s) will not be released to the public for the time period(s) specified:

Exhibit 10.7                      through January 6, 2010

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Kathleen Krebs  
Special Counsel