



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

Mail Stop 6010

December 11, 2008

Via U.S. Mail

Mr. Peter W. DeVecchis, Jr.
President
Solomon Technologies, Inc.
14 Commerce Drive
Danbury, CT 06810

**RE: Solomon Technologies, Inc.
Item 4.01 Form 8-K
Filed November 13, 2008
File No. 0-50532**

Dear Mr. DeVecchis:

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

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief