

Mail Stop 3561

April 23, 2009

Peter Klamka  
President and Chief Executive Officer  
Solar Acquisition Corp.  
1905 Pauline Blvd. Suite 1  
Ann Arbor, MI 48103

**Re: Solar Acquisition Corp.  
Amended Form 10-K for the Fiscal Year Ended December 31, 2007  
Filed March 11, 2009  
Amended Form 10-K for the Fiscal Year Ended December 31, 2008  
Filed April 22, 2009  
File No. 333-152496**

Dear Mr. Klamka:

We have completed our review of your Form 10-Ks and have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director