



DIVISION OF
CORPORATION FINANCE

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

October 19, 2011

Via Email

Peter Klamka
Chief Executive Officer
Solar Acquisition Corp.
215 Dino Drive
Ann Arbor, MI 48103

**Re: Solar Acquisition Corp.
Amendment No. 1 to Form 8-K
Filed October 17, 2011
File No. 1-34438**

Dear Mr. Klamka:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

Form 8-K/A filed October 17, 2011

1. Please note that you must respond in writing to the comments in our letter dated April 27, 2011 and in this letter. Since you have not responded in writing to our previous comments, we reissue those comments below. Merely filing an amendment to your Form 8-K is not an adequate response. Please submit your written response as correspondence on EDGAR as required by Rule 101 of Regulation S-T. As previously requested, in connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:
 - the company is responsible for the adequacy and accuracy of the disclosure in the filing;

- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
 - the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.
2. We note that you issued one million preferred shares to Nano that are convertible to common stock at 100:1. Please explain to us in more detail:
- the rights these preferred shares carry, including any voting rights or rights to participate in dividends;
 - how you determined that this transaction did not constitute a change in control of your company;
 - your analysis of whether the assets acquired from Nano constitute a business, including whether Nano was an operating company that generated revenue from the acquired assets prior to this transaction; and
 - how you are accounting for this transaction, including your analysis of whether this is a reverse acquisition with Nano as the accounting acquirer.
3. We note that your Form 8-K is not signed. Please amend the Form 8-K to include an appropriate signature by the appropriate signor.

You may contact Lisa Sellars at (202) 551-3348 if you have questions. In her absence you may contact me at (202) 551-3737.

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson
Accounting Branch Chief