



DIVISION OF  
CORPORATION FINANCE

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

November 4, 2011

Via E-mail

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

**Re: Solar Acquisition Corp.  
Form 10-K for the year ended December 31, 2009  
Filed May 12, 2010  
Form 10-K/A for the year ended December 31, 2009  
Filed September 20, 2010  
Form 10-K/A for the year ended December 31, 2009  
Filed October 13, 2010  
Form 10-Q for the quarter ended March 31, 2010  
Filed May 14, 2010  
Form 10-Q for the quarter ended June 30, 2010  
Filed August 23, 2010  
Form 10-Q for the Fiscal Quarter Ended September 30, 2010  
Filed November 19, 2010  
Form 8-K/A filed January 25, 2011  
Form 8-K filed April 13, 2011  
Form 8-K/A filed October 17, 2011  
File No. 001-34438**

Dear Mr. Klamka:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or 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. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson  
Accounting Branch Chief