



DIVISION OF  
CORPORATION FINANCE

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

December 19, 2011

Via E-Mail

Adam Laufer  
Chief Executive Officer, Soleil Capital Management LLC  
Soleil Capital L.P.  
725 W. 50<sup>th</sup> St.  
Miami Beach, FL 33140

**Re:   Soleil Capital L.P.  
      Amendment No. 2 to Registration Statement on Form 10  
      Filed November 22, 2011  
      File No. 000-54435**

Dear Mr. Laufer,

We have completed our review of your filing. 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/ Mark P. Shuman

Mark P. Shuman  
Branch Chief - Legal