



DIVISION OF  
CORPORATION FINANCE

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

February 14, 2012

Via Email

Mr. David W. Fann  
Chief Executive Officer  
Solar Energy Initiatives, Inc.  
119 Milliken Drive  
Kingstree, South Carolina 29556

**Re: Solar Energy Initiatives, Inc.  
Form 10-K for the Fiscal Year Ended July 31, 2011  
Filed November 15, 2011  
Form 10-K for the Fiscal Year Ended July 31, 2010  
Filed November 15, 2010  
File No. 333-148155**

Dear Mr. Fann:

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/ Kevin L. Vaughn

Kevin L. Vaughn  
Accounting Branch Chief