

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 3072/August 27, 2015

ADMINISTRATIVE PROCEEDING
File No. 3-16721

In the Matter of

SOLAR ACQUISITION CORP.

ORDER TO SHOW CAUSE

On August 5, 2015, the Securities and Exchange Commission issued an Order Instituting Proceedings (OIP) pursuant to Section 12(j) of the Securities Exchange Act of 1934, alleging that Respondent has securities registered with the Commission and is delinquent in its periodic filings. A telephonic prehearing conference is scheduled for September 1.¹

The Division of Enforcement filed a declaration on August 25, 2015, attaching evidence reflecting that Respondent was served with the OIP on August 10, consistent with 17 C.F.R. § 201.141(a)(2)(ii). Respondent's Answer to the OIP was due by August 24. OIP at 2; 17 C.F.R. §§ 201.160(b), .220(b). To date, Respondent has not filed an Answer.

Accordingly, I ORDER that on or before September 8, 2015, Respondent shall SHOW CAUSE why the registration of its securities should not be revoked by default due to its failure to file an Answer or otherwise defend this proceeding. If Respondent fails to respond to this Order, it will be deemed in default, the proceeding will be determined against it, and the registration of its securities will be revoked. OIP at 2-3; 17 C.F.R. §§ 201.155(a)(2), .220(f).

James E. Grimes
Administrative Law Judge

¹ The Division of Enforcement is asked to arrange a court reporter for the September 1 prehearing conference, and provide dial-in instructions to all conference participants.