

**UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION**

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**SECURITIES EXCHANGE ACT OF 1934  
Release No. 75608 / August 5, 2015**

**ADMINISTRATIVE PROCEEDING File No. 3-16721**

**In the Matter of**

**Solar Acquisition Corp.,**

**Respondent.**

**ANSWER TO ORDER INSTITUTING  
ADMINISTRATIVE PROCEEDINGS**

**ANSWER OF RESPONDENT**

Respondent, Solar Acquisition Corp. (the "Respondent") hereby files their Answer to the allegations as stated under Section II of the Order to Institute Administrative Proceedings and Notice of Hearing Pursuant to Section 12(j) of the Securities Exchange Act of 1934 issued on August 5, 2015. As such, the Respondent pleads as follows:

1. The Respondent admits the allegations of Section II paragraph A(1).
2. The Respondent admits the allegations of Section II paragraph B(2) as they relate to reporting requirements. However, Respondent contends that it was not in receipt of any delinquency letter as the same was delivered to Mr. Peter Klamka, who has resigned from his positions of President and as a member of the Board of Directors. As of the date of this Answer, the Respondent has not yet ascertained the date and circumstances of Mr. Klamka's resignation and thus has cannot yet determine whether the failure to respond to the delinquency letter was caused by Mr. Klamka as an officer of the Respondent or by virtue of his resignation
3. The Respondent admits the allegations of Section II paragraph B(3).
4. The Respondent admits the allegations of Section II paragraph B(4).
5. The Respondent alleges that the failure of the Respondent to remain current in its filing obligations was a result of failures by previous management. The Board of Directors of the Respondent shall be appointing an appropriate agent for completing the filings in a timely manner. The Respondent alleges that it is in the process of completing and filing

its periodic reports with the Commission and those filings should be completed within ninety (90) days at which point Respondent will be current in its filing obligations. The Respondent has engaged new auditors who are prepared to complete the file and existing shareholders are willing to loan the Respondent funds in order to become current.

6. The Respondent further alleges that the assets and business of the Respondent are substantially the same as they were as of the last filing on Form 10-K filed on April 17, 2013 for the period ended December 31, 2012, meaning that the burden of completing the filings in a timely manner will not be heightened do to the passage of time.

## **DEFENSES**

### **First Defense**

In light of Respondent's answer, any and all relief proposed by the Commission at this time is impermissibly punitive and premature.

### **Second Defense**

In light of Respondent's answer, it is not in public interest nor the interest of the shareholders to seek the proposed relief of the Commission.

### **Third Defense**

In light of Respondent's answer and reporting prior the delinquency in question any and all proposed relief is unnecessary, as the Respondent has indicated and demonstrated to the Commission a willingness and a means to take all corrective actions to ensure that the Respondent is current in its reporting obligations.

**THEREFORE**, The Respondent hereby requests a postponement of any hearing determining if its registration statement should be terminated to allow it the opportunity to file its periodic reports or alternatively, the proposed relief of the Commission be dismissed entirely.

Respectfully Submitted,

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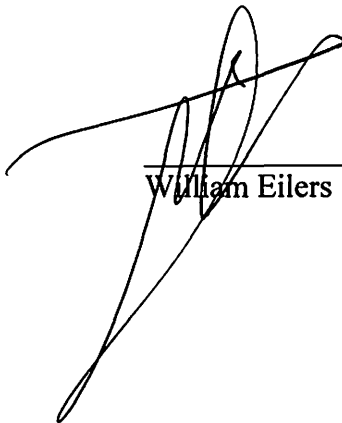
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**CERTIFICATE OF SERVICE**

I hereby certify that an original and three copies of the foregoing were filed with the Securities and Exchange Commission, Office of the Secretary, 100 F Street, N.E., Washington D.C. 20549-9303 and that a true and correct copy of the foregoing has been served by U.S. Mail on this 8th day of September on the following persons entitled to notice:

Honorable James E. Grimes  
Administrative Law Judge  
Securities and Exchange Commission  
100 F Street, N.E.  
Room 2557  
Washington, D.C. 20549-9303  
(also via email)

Russell Koonin  
Senior Trial Counsel  
U.S. Securities and Exchange Commission  
801 Brickell Avenue, Suite 1800  
Miami, FL, 33131  
(via email)

  
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William Eilers