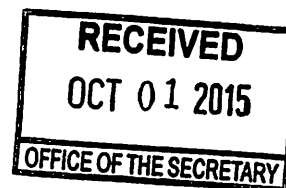


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UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION



ADMINISTRATIVE PROCEEDING

File No. 3-16721

In the Matter of

SOLAR ACQUISITION CORP.,

Respondent.

DIVISION OF ENFORCEMENT'S
MOTION FOR SUMMARY DISPOSITION AND BRIEF IN SUPPORT

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I. INTRODUCTION

The Division of Enforcement (“Division”), pursuant to Rules 154 and 250 of the Commission’s Rules of Practice, respectfully moves for an order of summary disposition against Respondent Solar Acquisition Corp. (“Solar Acquisition” or “Respondent”) on the grounds that there is no genuine issue with regard to any material fact. Pursuant to Section 12(j) of the Securities Exchange Act of 1934 (“Exchange Act”), the Division is entitled as a matter of law to an order revoking each class of Solar Acquisition’s securities registered pursuant to Section 12 of the Exchange Act.

The Division seeks summary disposition because the undisputed facts show Solar Acquisition has failed to comply with Section 13(a) of the Exchange Act and Exchange Act Rules 13a-1 and 13a-13 by failing to make required annual and quarterly reports for more than two years. As described herein, summary disposition is routinely granted where issuers, like Solar Acquisition, admit to prolonged and continuing delinquencies warranting revocation. Even future compliance in the course of Section 12(j) proceedings, as promised by Solar Acquisition, should have no effect on the revocation of Solar Acquisition’s registration.

The Commission has emphasized that “[t]he reporting requirements are the primary tools which Congress has fashioned for the protection of investors from negligent, careless, and deliberate misrepresentations in the sale of stock and securities.” *America’s Sports Voice, Inc.*, Rel. No. 55511, 2007 WL 858747 at *7, n. 17 (March 22, 2007) (citation omitted). The Commission further stated in *America’s Sports Voice* that even in this rapidly shrinking world, with blogs, chat rooms, and 24-hour cable news, “corporate financial statements are one of the primary sources of information available to guide the decisions of the investing public.” *Id.* at *5, n. 11 (quoting *United States v. Arthur Young & Co.*, 465 U.S. 805, 810 (1984)). As set forth

more fully below, the Division demonstrates that revocation is the necessary and appropriate sanction here.

II. PROCEDURAL BACKGROUND

On August 5, 2015, the Commission ordered a suspension of trading in the securities of Solar Acquisition for ten days due to a lack of current and accurate information concerning its securities, because Solar Acquisition had not filed any periodic reports since it filed its Form 10-K for the period ended December 31, 2012. *See* Order of Suspension of Trading, Ex. 1 to Declaration of Jeffrey T. Cook (appended to this Motion as Exhibit A¹). The Commission also issued, on August 5, 2015, an Order Instituting Administrative Proceeding and Notice of Hearing Pursuant to Section 12(j) of the Securities Exchange Act of 1934 (“OIP”) to determine whether it is necessary or appropriate for the protection of investors to suspend (for a period not exceeding twelve months) or revoke the registration of each class of Solar Acquisition’s securities registered pursuant to Section 12 of the Exchange Act. *See* Dec. Cook, Ex. 2.

Solar Acquisition was served with the OIP on August 10, 2015, by service upon its officer at its principal place of business, both as identified in Solar Acquisition’s most recent filing with the Commission. *See* Affidavit of Service, Exhibit B. On September 8, 2015, Solar Acquisition served its Answer to the OIP. *See* Answer, Exhibit C. On September 9, 2015, the Administrative Law Judge granted the parties leave to move for summary disposition under 17 C.F.R § 201.250. *See* Order, Exhibit D. Motions for summary disposition are due on or before September 30, 2015. *See id.*

¹ The Declaration of Jeffrey T. Cook and attached exhibits will be referred to as (Dec. Cook, Ex. __).

III. STATEMENT OF FACTS

Solar Acquisition is a Florida corporation headquartered in Ann Arbor, Michigan with a class of equity securities registered with the Commission pursuant to Section 12(g) of the Exchange Act. *See* Answer at ¶ 1. As of June 16, 2015, Solar Acquisition’s common stock (symbol “SLRX”) was quoted on OTC Link, had 8 market makers, and was eligible for the “piggyback” exception of Exchange Act Rule 15c2-11(f)(3). *See id.*

In its Answer, Solar Acquisition admits that it is currently – and for over two years has been – in violation of its reporting obligations under Exchange Act Section 13(a) and Exchange Act Rules 13a-1 and 13a-13. *Id.* at ¶¶ 1-2, 5. Specifically, Solar Acquisition filed its last periodic report for the year ended December 31, 2012. *Id.* Since then, Solar Acquisition has not submitted its required periodic filings. *Id.* In other words, it is undisputed the following periodic filings are delinquent:

| Form | Period Ended | Due on or about |
|-------------|---------------------|------------------------|
| 10-Q | March 31, 2013 | May 15, 2013 |
| 10-Q | June 30, 2013 | August 14, 2013 |
| 10-Q | September 30, 2013 | November 15, 2013 |
| 10-K | December 31, 2013 | March 31, 2014 |
| 10-Q | March 31, 2014 | May 15, 2014 |
| 10-Q | June 30, 2014 | August 14, 2014 |
| 10-Q | September 30, 2014 | November 15, 2014 |
| 10-K | December 31, 2014 | March 31, 2015 |
| 10-Q | March 31, 2015 | May 15, 2015 |

In addition, since commencement of these administrative proceedings, Solar Acquisition has failed to file its 10-Q for the period ended June 30, 2015 which was due 45 days after the end of the fiscal quarter (on or about August 14, 2015). *See* Dec. Cook ¶ 5.

Solar Acquisition admits it has failed to comply with Section 13(a) of the Exchange Act and Exchange Act Rules 13a-1 and 13a-13. Answer at ¶¶ 1-2, 5. Solar Acquisition attributes its delinquency to “failures by previous management,” Peter Klamka. *Id.* at ¶ 5. Elsewhere in its Answer, Solar Acquisition states that it does not even know when Mr. Klamka resigned. *Id.* at ¶ 2.

On November 6, 2014, the Commission provided Solar Acquisition with a delinquency letter, which went unanswered. *See* Dec. Cook ¶ 6, Ex. 3; Answer at 2. In its Answer, Solar Acquisition states that, because it does not know when Mr. Klamka resigned, it “cannot yet determine whether the failure to respond to the delinquency letter was caused by Mr. Klamka as an officer of [Solar Acquisition] or by virtue of his resignation.” Answer at ¶ 2. Solar Acquisition then states 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.” *Id.* at ¶ 5. To date, Solar Acquisition still has not filed a single delinquent filing. Dec. Cook ¶ 5.

As established below, despite its promise of future compliance, Solar Acquisition’s admitted failure to comply with Section 13(a) of the Exchange Act and Exchange Act Rules 13a-1 and 13a-13 warrants revocation of each class of Solar Acquisition’s securities registered pursuant to Section 12 of the Exchange Act.

IV. LEGAL DISCUSSION

A. **Applicable Standard**

The Administrative Law Judge may grant summary disposition if there is “no genuine issue with regard to any material fact” and the movant is entitled to judgment as a matter of law. 17 C.F.R. § 201.250(b). *See also Michael Puorro*, Initial Decision Rel. No. 253, 2004 WL 1462250 at *3 (June 28, 2004) (citing 17 C.F.R. § 201.250(b)); *Garcis, U.S.A.*, Rel. No. 38495, 1997 WL 186887 (Apr. 10, 1997) (granting motion for summary disposition).

As one Administrative Law Judge explained,

By analogy to Rule 56 of the Federal Rules of Civil Procedure, a factual dispute between the parties will not defeat a motion for summary disposition unless it is both genuine and material. *See Anderson v. Liberty Lobby, Inc.*, 477 U.S. 242, 247-48 (1986). Once the moving party has carried its burden, ‘its opponent must do more than simply show that there is some metaphysical doubt as to the material facts.’ *Matsushita Elec. Indus. Co. v. Zenith Radio Corp.*, 475 U.S. 574, 586 (1986). The opposing party must set forth specific facts showing a genuine issue for a hearing and may not rest upon the mere allegations or denials of its pleadings. At the summary disposition stage, the hearing officer’s function is not to weigh the evidence and determine the truth of the matter, but rather to determine whether there is a genuine issue for resolution at a hearing. *See Anderson*, 477 U.S. at 249.

Edward Becker, Initial Decision Rel. No. 252, 2004 WL 1238256 at *2 (June 3, 2004).

The Commission instituted the present administrative proceeding under Section 12(j) of the Exchange Act. Section 12(j) empowers the Commission to either suspend (for a period not exceeding twelve months) or permanently revoke the registration of a class of securities “if the Commission finds, on the record after notice and opportunity for hearing, that the issuer of such security has failed to comply with any provision of this title or the rules and regulations thereunder.” 15 U.S.C. §78l(j). It is appropriate to grant summary disposition and revoke a registrant’s registration in a Section 12(j) proceeding where, as here, there is no dispute the registrant has failed to comply with Section 13(a) of the Exchange Act. *See California Service*

Stations, Inc., Initial Decision Rel. No. 368, 2009 WL 113057 (Jan. 16, 2009); *Ocean Resources, Inc.*, Initial Decision Rel. No. 365, 2008 WL 5262370 (Dec. 18, 2008); *Wall Street Deli, Inc.*, Initial Decision Rel. No. 361, 2008 WL 4899012 (Nov. 14, 2008); *AIC Int'l, Inc.*, Initial Decision Rel. No. 324, 2006 WL 3794352 (Dec. 27, 2006); *Bilogic, Inc.*, Initial Decision Rel. No. 322, 2006 WL 3253634 (Nov. 9, 2006).

B. Solar Acquisition Has Violated and Is Continuing to Violate Section 13(a) of the Exchange Act and Exchange Act Rules 13a-1 and 13a-13.

Section 13(a) of the Exchange Act requires all issuers of securities registered pursuant to Section 12 of the Exchange Act to “file...such annual reports...and such quarterly reports...as the Commission may prescribe.” 15 U.S.C. § 78m(a). Rules 13a-1 and 13a-13 require issuers to file annual and quarterly reports. 17 C.F.R. §§ 240.13a-1 and 240.13a-13. “Compliance with those requirements is mandatory and may not be subject to conditions from the registrant.”

America's Sports Voice, 2007 WL 858747 at *4.

Section 13(a) is a cornerstone of the Exchange Act, establishing a system of periodically reporting invaluable information about issuers of securities. As the Commission has stated:

Failure to file periodic reports violates a central provision of the Exchange Act. The purpose of the periodic filing requirements is to supply investors with current and accurate financial information about an issuer so that they may make sound decisions.... Those requirements are “the primary tool[s] which Congress has fashioned for the protection of investors from negligent, careless, and deliberate misrepresentations in the sale of stock and securities.” Proceedings initiated under Exchange Act Section 12(j) are an important remedy to address the problem of publicly traded companies that are delinquent in the filing of their Exchange Act reports, and thereby deprive investors of accurate, complete, and timely information upon which to make informed investment decisions.

Gateway Int'l Holdings, Inc., Rel. No. 53907, 2006 WL 1506286 at *6 (quoting *SEC v. Beisinger Indus. Corp.*, 552 F.2d 15, 18 (1st Cir. 1977)).

No showing of scienter is necessary to establish a violation of Section 13(a) or the rules thereunder. *St. George Metals, Inc.*, Initial Decision Rel. No. 298, 2005 WL 2397240 at *3; *Gateway*, 2006 WL 1506286, at *5 n.28; *Stansbury Holdings Corp.*, Initial Decision Rel. No. 232, 2003 WL 21640201 at *5 (July 14, 2003); *WSF Corp.*, Initial Decision Rel. No. 204, 2002 WL 917293 at *6 (May 8, 2002). Solar Acquisition admits that it has not filed its periodic reports for over two years. See Answer at ¶¶ 1-2, 5. Thus, there is no genuine issue with regard to any material fact as to Solar Acquisition's violations of Exchange Act Section 13(a) and the rules thereunder, and the Administrative Law Judge should grant summary disposition as a matter of law.

C. Revocation Is the Appropriate Sanction for Solar Acquisition's Violations.

Ultimately, if an issuer is in violation of Section 13(a) due to its failure to file such reports, Section 12(j) of the Exchange Act authorizes the Commission "to revoke the registration of [the issuer's] security" if the Commission "deems [it] necessary or appropriate for the protection of investors." 15 U.S.C. § 78l(j). It is appropriate to revoke a Section 12 issuer's registration on a motion for summary disposition where, as here, the issuer has failed to comply with Section 13(a). See *Chemfix*, Initial Decision Rel. No. 378, 2009 WL 1684741 (May 15, 2009); *AIC Int'l, Inc.*, Initial Decision Rel. No. 324, 2006 WL 3794352 (granting summary disposition in Section 12(j) action); *Bilogic, Inc.*, Initial Decision Rel. No. 322, 2006 WL 3253634 (same); *Investco, Inc.*, Initial Decision Rel. No. 240, 2003 WL 22767599 (Nov. 24, 2003) (same); *Nano World Projects Corp.*, Initial Decision Rel. No. 228, 2003 WL 26519856 (May 20, 2003) (granting Division's motion for summary disposition in Section 12(j) action where certifications on filings and respondent's admission established failure to file annual or

quarterly reports); *Hamilton Bancorp, Inc.*, Initial Decision Rel. No. 223, 2003 WL 402821 (Feb. 24, 2003) (summary disposition in Section 12(j) action).

The Commission's determination of whether suspension or revocation is appropriate "turns on the effect on the investing public, including both current and prospective investors, of the issuer's violations, on the one hand, and the Section 12(j) sanctions on the other hand."

America's Sports Voice, 2007 WL 858747 at *3 (quoting *Gateway*, 2006 WL 1506286 at *4). In judging the appropriateness of revocation, the Commission has said it will consider, among other things: (1) the seriousness of the issuer's violations; (2) the isolated or recurrent nature of the violations; (3) the degree of culpability involved; (4) the extent of the issuer's efforts to remedy its past violations and ensure future compliance; and (5) the credibility of the issuer's assurances, if any, against future violations. *Id.*; see also *Steadman v. SEC*, 603 F.2d 1126, 1140 (5th Cir. 1979) (setting forth the public interest factors that informed the Commission's *Gateway* decision).

Although no one factor is controlling (*Stansbury*, 2003 WL 21640201 at *5; *WSF Corp.*, 2002 WL 917293 at *2), the Commission has stated that it views the "recurrent failure to file periodic reports as so serious that only a strongly compelling showing with respect to the other factors we consider would justify a lesser sanction than revocation." *Impax Laboratories, Inc.*, Rel. No. 57864, 2008 WL 2167956 at *8 (May 23, 2008) (emphasis added). Consideration of these factors dictates that revocation of the registration of Solar Acquisition's securities is the appropriate remedy.

1. The seriousness of the violations.

The seriousness of the violations weighs heavily against Solar Acquisition. Solar Acquisition admits that it has failed to file over two years of periodic reports. Answer at ¶¶ 1-2, 5. In addition, since the commencement of these administrative proceedings, Solar Acquisition

has failed to file its Form 10-Q for the period ended June 30, 2015, or any other periodic report. Dec. Cook at ¶ 5. Failure to file periodic reports as required by Commission rules and regulations is a serious violation of “a central provision of the Exchange Act.” *Gateway*, 2006 WL 1506286 at *6; *see also Cosmetic Center, Inc.*, Rel. No. 329, 2007 WL 1245314 at *10 (April 30, 2007).

Given the central importance of the reporting requirements imposed by Section 13(a) and accompanying rules, Administrative Law Judges have found violations of even shorter duration than Solar Acquisition’s to be serious for purposes of this factor. *See, e.g., Imaging Diagnostic Systems, Inc.*, Rel. No. 646, 2014 WL 3778225 (Aug. 1, 2014) (issuer failed to file its year end Form 10-K, and two subsequent Form 10-Qs); *Energy Source, Inc.*, Rel. No. 60920, 2009 WL 3633868 (Nov. 3, 2009) (issuer failed to file last six required periodic reports and was more than one year delinquent in its periodic filing obligations); *iBIZ Technology Corp.*, Rel. No. 312, 2006 WL 1675913 at *4 (June 16, 2006) (delinquency of two years to be “serious and recurrent”); *Investco, Inc.*, 2003 WL 22767599 (delinquency of two years found egregious); *Freedom Golf Corp.*, Rel. No. 227, 2003 WL 21106567 (May 15, 2003) (issuer’s failure to file less than one year of reports was a serious violation); *Stansbury Holdings Corp.*, 2003 WL 21640201 at *1 (registration revoked where respondent failed to file one Form 10-K and two Forms 10-Q); *WSF Corp.*, 2002 WL 917293 (registration revoked where respondent failed to file one Form 10-K and three Forms 10-Q). Solar Acquisition’s violations are similarly serious, and therefore this factor weighs in favor of revocation.

2. The recurrent nature of the violations.

Consideration of this second *Gateway* factor also favors revocation of Solar Acquisition’s registration. As set forth above in terms of the first *Gateway* factor, Solar Acquisition’s admitted

failure to file multiple annual and quarterly reports over more than two years constitutes recurrent violations of the Exchange Act and its rules. Delinquencies of far shorter periods have been found to be recurrent. *See, e.g., Freedom Golf Corp.*, 2003 WL 21106567 at *3 (respondent's failure to file periodic reports for a period less than one year described as recurrent and egregious).

3. The degree of culpability involved.

For many of the same reasons that Solar Acquisition's violations were serious and recurrent, they suggest a high degree of culpability. Culpability in the failure to file reports required by the Exchange Act requires nothing more than knowledge that the reports must be filed and an accompanying failure to make such filings. *See Cosmetic Center, Inc.*, 2007 WL 1245314 at *10 (issuer's violations were committed with "a high degree of culpability" because its "President, CEO, COO, and CFO knew that [the issuer] was required to file periodic reports and that it had not done so"); *Gateway*, 2006 WL 1506286 at *5 (issuer's violations "evidenced a high degree of culpability" because the company "knew of its reporting obligations, yet failed to file" seven periodic reports).

The same conclusion is inescapable here. Solar Acquisition was aware of its periodic reporting requirements, as evidenced by its filing a Form 12b-25 on May 20, 2013 with respect to its first delinquent report, the Form 10-Q for the period ended March 31, 2013. *See Cook Dec.* at ¶ 7, Ex. 4. By seeking that extension, Solar Acquisition was aware of its reporting requirements and failure to file its required reports on time. *See Answer* at ¶¶ 1-2, 5.

Solar Acquisition's excuse is that its delinquency may be the result of actions of "previous management," whose purported resignation is bizarrely unknown to Solar Acquisition. *Id.* at 5. Whether its current or previous management is to blame does not absolve Solar

Acquisition from knowledge or culpability. *See, e.g., Absolute Potential Inc.*, Rel. No. 34-71866, 2014 WL 1338256 at *4-5 (April 4, 2014) (lengthy delinquencies resulting from company disarray not a cognizable defense). Solar Acquisition's high degree of culpability also weighs in favor of revocation.

4. The extent of Solar Acquisition's efforts to ensure compliance and the credibility of assurances against future violations.

As noted above, Solar Acquisition has failed to ensure compliance with its reporting obligations. In fact, in its last Commission filing (Form 12b-25 filed in May 2013), Solar Acquisition represented that its Form 10-Q for the period ended March 31, 2013 "will be filed on or before the fifth calendar day following the prescribed due date." Dec. Cook Ex. 4. That assurance of compliance turned out to be false.

There is also no weight to be given to Solar Acquisition's promises of future compliance. In its Answer, Solar Acquisition 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." Answer ¶ 5. However, such promises of future compliance routinely fall far short of the "strongly compelling" showing required to avoid revocation. *Absolute Potential*, 2014 WL 1338256 at *4; *Impax*, 2008 WL 2167956 at *8. *See, e.g., Bilogic, Inc.*, 2006 WL 3253634 at *4 (granting Division's motion for summary disposition: "As a general matter, a respondent cannot defeat the Division's motion...by using its attorney to make vague, generalized representations about its beliefs and aspirations.").

And even if Solar Acquisition were to become fully current during this proceeding, little – if any – credit is given to registrants that ignore their filing requirements and then hurriedly become current during a Commission proceeding. As Judge Foelak recently noted in revoking

the registration of a delinquent registrant that became current after institution of a 12(j) proceeding, "dismissal or a lesser sanction [than revocation] would reward issuers who fail to file required periodic reports over an extended period and become current only after enforcement proceedings are brought against them, essentially providing an automatic lengthy postponement of the prescribed filing dates for such issuers to the detriment of the public interest and investors." *Law Enforcement Associates Corp.*, Initial Decision Rel. No. 487, 2013 WL 2039311 at *4 (May 15, 2013); *see, also, Nature's Sunshine Products, Inc.*, Exchange Act Rel. No. 59268, 2009 WL 137145 at *8 (Jan. 21, 2009) (same); *Medis Technologies Ltd.*, Initial Decision Rel. No. 488, 2013 WL 2246028 at *5 (May 22, 2013) (Elliot, ALJ) (issuer's registration revoked where it was less than two year's delinquent and brought itself current after institution).

Here, Solar Acquisition has not made anything beyond such "vague, generalized representations" that it will be in compliance with the reporting requirements. Thus, whether or not Solar Acquisition becomes current in its reporting requirements in the course of this proceeding, consideration of this element of the *Gateway* framework weighs heavily against Solar Acquisition.

5. Other Factors

As discussed above, a full analysis of the *Gateway* factors establishes that revocation is the appropriate remedy for Solar Acquisition's numerous and repeated violations. Its recurrent failures to file its periodic reports have not been outweighed by "a strongly compelling showing with respect to the other factors" which "would justify a lesser sanction than revocation." *Impax*, 2008 WL 2167956 at *5. Making an exception in Solar Acquisition's case would weaken the deterrent effect of Section 12(j) of the Exchange Act on delinquent filers.

In any case, revocation will not be overly harmful to whatever business operations, finances, or shareholders Solar Acquisition may now have. Revocation will not cause Solar Acquisition to cease being whatever kind of company it was before its securities registration was revoked. *See Eagletech Communications, Inc.*, Exchange Act Rel. No. 54095, 2006 WL 1835958 at *4 (July 5, 2006) (revocation would lessen, but not eliminate, shareholders' ability to transfer their securities). Moreover, a revocation order would not prevent Solar Acquisition from filing a new Exchange Act Section 12 registration statement if it desires to again become a publicly-traded company.

V. **CONCLUSION**

For the reasons set forth above, the Division respectfully requests the Administrative Law Judge grant the Division's Motion for Summary Disposition and revoke the registration of Solar Acquisition's securities registered under Exchange Act Section 12

Dated: September 30, 2015

Respectfully submitted,



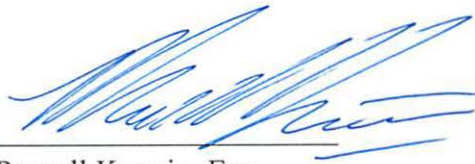
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CERTIFICATE OF SERVICE

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 30th day of September, 2015, on the following persons entitled to notice:

The Honorable James E. Grimes
Administrative Law Judge
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Miami, FL 33137
Telephone: 786-247-2624
Facsimile: 305-900-3144
Email: wreilers@eilerslawgroup.com
Counsel for Respondent Solar Acquisition Corp.
and via e-mail



Russell Koonin, Esq.

DECLARATION OF JEFFREY T. COOK

Pursuant to 28 U.S.C. § 1746, the undersigned states as follows:

1. My name is Jeffrey T. Cook. I am over twenty-one years of age and have personal knowledge of the matters set forth herein.

2. I am employed as an attorney with the Miami Regional Office of the United States Securities and Exchange Commission ("SEC"). My office is located at 801 Brickell Avenue, Suite 1800, Miami, Florida 33131.

3. Attached as Exhibit 1 is a true, correct and authentic copy of the Order of Suspension of Trading issued by the Commission on August 5, 2015, with respect to the securities of Solar Acquisition Corp. ("Solar Acquisition").

4. Attached as Exhibit 2 is a true, correct and authentic copy of the Order Instituting Administrative Proceeding and Notice of Hearing Pursuant to Section 12(j) of the Securities Exchange Act of 1934.

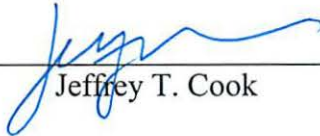
5. To date, based on my review of the SEC's Edgar system, Solar Acquisition has failed to file its Form 10-Q for the period ended June 30, 2015, or any other periodic filing since its Form 10-K for the period ended December 31, 2012.

6. Attached as Exhibit 3 is a true, correct and authentic copy of the delinquency letter sent by the SEC to Solar Acquisition to the principal officer and principal executive office as identified on Solar Acquisition's last SEC filing.



7. Attached as Exhibit 4 is a true, correct and authentic copy of the Form 12b-25 filed by Solar Acquisition on May 20, 2013, as printed from the SEC's Edgar system.

I declare under penalty of perjury that the foregoing is true, correct and made in good faith.



Jeffrey T. Cook

Executed on this 24th day of September 2015, in Miami, Florida.

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

August 5, 2015

In the Matter of

Solar Acquisition Corp.

File No. 500-1

**ORDER OF SUSPENSION OF
TRADING**

Solar Acquisition Corp. (CIK No. 0001375495) is a Florida corporation located in Ann Arbor, Michigan with a class of securities registered with the Securities and Exchange Commission (“Commission”) pursuant to Section 12(g) of the Securities Exchange Act of 1934 (“Exchange Act”). Solar Acquisition Corp. is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-K for the period ended December 31, 2012. On November 6, 2014, the Division of Corporation Finance sent Solar Acquisition Corp. a delinquency letter requesting compliance with its periodic filing obligations, but the letter was returned because of Solar Acquisition Corp.’s failure to maintain a valid address on file with the Commission. As of June 16, 2015, the company’s stock (symbol “SLRX”) was quoted on OTC Link (previously, “Pink Sheets”) operated by OTC Markets Group, Inc., had



eight market makers, and was eligible for the “piggyback” exception of Exchange Act Rule 15c2-11(f)(3).

It appears to the Commission that there is a lack of current and accurate information concerning the securities of Solar Acquisition Corp. because it has not filed any periodic reports since its Form 10-K for the period ended December 31, 2012. The Commission is of the opinion that the public interest and the protection of investors require a suspension of trading in the securities of Solar Acquisition Corp.

Therefore, it is ordered, pursuant to Section 12(k) of the Exchange Act, that trading in the securities of Solar Acquisition Corp. is suspended for the period from 9:30 a.m. EDT on August 5, 2015, through 11:59 p.m. EDT on August 18, 2015.

By the Commission.

Brent J. Fields
Secretary

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

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.

ORDER INSTITUTING
ADMINISTRATIVE PROCEEDINGS
AND NOTICE OF HEARING
PURSUANT TO SECTION 12(j) OF
THE SECURITIES EXCHANGE ACT
OF 1934

I.

The Securities and Exchange Commission (“Commission”) deems it necessary and appropriate for the protection of investors that public administrative proceedings be, and hereby are, instituted pursuant to Section 12(j) of the Securities Exchange Act of 1934 (“Exchange Act”) against Respondent Solar Acquisition Corp.

II.

After an investigation, the Division of Enforcement alleges that:

A. RESPONDENT

1. Respondent Solar Acquisition Corp. (CIK No. 0001375495) is a Florida corporation located in Ann Arbor, Michigan with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Respondent is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-K for the period ended December 31, 2012. As of June 16, 2015, Respondent’s stock (symbol “SLRX”) was quoted on OTC Link (previously, “Pink Sheets”) operated by OTC Markets Group, Inc., had eight market makers, and was eligible for the “piggyback” exception of Exchange Act Rule 15c2-11(f)(3).



B. DELINQUENT PERIODIC FILINGS

2. As discussed in more detail above, Respondent is delinquent in its periodic filings with the Commission, has repeatedly failed to meet its obligations to file timely periodic reports, and failed to heed a delinquency letter sent to it by the Division of Corporation Finance requesting compliance with its periodic filing obligations.

3. Exchange Act Section 13(a) and the rules promulgated thereunder require issuers of securities registered pursuant to Exchange Act Section 12 to file with the Commission current and accurate information in periodic reports, even if the registration is voluntary under Section 12(g). Specifically, Rule 13a-1 requires issuers to file annual reports, and Rule 13a-13 requires issuers to file quarterly reports.

4. As a result of the foregoing, Respondent failed to comply with Exchange Act Section 13(a) and Rules 13a-1 and 13a-13 thereunder.

III.

In view of the allegations made by the Division of Enforcement, the Commission deems it necessary and appropriate for the protection of investors that public administrative proceedings be instituted to determine:

A. Whether the allegations contained in Section II hereof are true and, in connection therewith, to afford the Respondent an opportunity to establish any defenses to such allegations; and,

B. Whether it is necessary and appropriate for the protection of investors to suspend for a period not exceeding twelve months, or revoke the registration of, each class of securities registered pursuant to Section 12 of the Exchange Act of the Respondent identified in Section II hereof, and any successor under Exchange Act Rules 12b-2 or 12g-3, and any new corporate names of Respondent.

IV.

IT IS HEREBY ORDERED that a public hearing for the purpose of taking evidence on the questions set forth in Section III hereof shall be convened at a time and place to be fixed, and before an Administrative Law Judge to be designated by further order as provided by Rule 110 of the Commission's Rules of Practice [17 C.F.R. § 201.110].

IT IS HEREBY FURTHER ORDERED that Respondent shall file an Answer to the allegations contained in this Order within ten (10) days after service of this Order, as provided by Rule 220(b) of the Commission's Rules of Practice [17 C.F.R. § 201.220(b)].

If Respondent fails to file the directed Answer, or fails to appear at a hearing after being duly notified, the Respondent, and any successor under Exchange Act Rules 12b-2 or 12g-3, and any new corporate names of Respondent, may be deemed in default and the proceedings may be determined against them upon consideration of this Order, the

allegations of which may be deemed to be true as provided by Rules 155(a), 220(f), 221(f), and 310 of the Commission's Rules of Practice [17 C.F.R. §§ 201.155(a), 201.220(f), 201.221(f), and 201.310].

This Order shall be served forthwith upon Respondent personally or by certified, registered, or Express Mail, or by other means permitted by the Commission Rules of Practice.

IT IS FURTHER ORDERED that the Administrative Law Judge shall issue an initial decision no later than 120 days from the date of service of this Order, pursuant to Rule 360(a)(2) of the Commission's Rules of Practice [17 C.F.R. § 201.360(a)(2)].

In the absence of an appropriate waiver, no officer or employee of the Commission engaged in the performance of investigative or prosecuting functions in this or any factually related proceeding will be permitted to participate or advise in the decision of this matter, except as witness or counsel in proceedings held pursuant to notice. Since this proceeding is not "rule making" within the meaning of Section 551 of the Administrative Procedure Act, it is not deemed subject to the provisions of Section 553 delaying the effective date of any final Commission action.

By the Commission.

Brent J. Fields
Secretary



DIVISION OF
CORPORATION FINANCE

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

November 6, 2014

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Peter Klamka
President and CEO
Solar Acquisition Corp.
215 Dino Drive
Ann Arbor, MI 48103

Re: Solar Acquisition Corp.
File No. 0-52225

Dear Mr. Peter Klamka:

We are writing to address the reporting responsibilities under the Securities Exchange Act of 1934 of the referenced company. For ease of discussion in this letter, we will refer to the referenced company as the "Registrant."

It appears that the Registrant is not in compliance with its reporting requirements under Section 13(a) of the Securities Exchange Act of 1934. If the Registrant is in compliance with its reporting requirements, please contact us (through the contact person specified below) within fifteen days from the date of this letter so we can discuss the reasons why our records do not indicate that compliance. If the Registrant is not in compliance with its reporting requirements, it should file all required reports within fifteen days from the date of this letter.

If the Registrant has not filed all required reports within fifteen days from the date of this letter, please be aware that the Registrant may be subject, without further notice, to an administrative proceeding to revoke its registration under the Securities Exchange Act of 1934. This administrative proceeding would be brought by the Commission's Division of Enforcement pursuant to Section 12(j) of the Securities Exchange Act of 1934. If the Registrant's stock is trading, it also may be subject to a trading suspension by the Commission pursuant to Section 12(k) of the Securities Exchange Act of 1934.

Finally, please consider whether the Registrant is eligible to terminate its registration under the Securities Exchange Act of 1934. If the Registrant is eligible to terminate its registration, it would do so by filing a Form 15 with the Commission. While the filing of a Form 15 may cease the Registrant's on-going requirement to file periodic and current reports, it would



Page 2

not remove the Registrant's obligation to file all reports required under Section 13(a) of the Securities Exchange Act of 1934 that were due on or before the date the Registrant filed its Form 15. Again, if the Registrant is eligible to terminate its registration under the Securities Exchange Act of 1934, please note that the filing of a Form 15 would not remove the Registrant's requirement to file delinquent Securities Exchange Act of 1934 reports – the Registrant would still be required to file with the Commission all periodic reports due on or before the date on which the Registrant filed a Form 15.

If you should have a particular question in regard to this letter, please contact the undersigned at (202) 551-3297 or by fax at (202) 772-9207.

Sincerely,



Edwin S. Kim
Attorney-Advisor
Office of Enforcement Liaison
Division of Corporation Finance

NT 10-Q 1 f12bsolarmar312013.htm

U.S. SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 12B-25**COMMISSION FILE NUMBER: 001-34438****NOTIFICATION OF LATE FILING**

Check One:

- Form 10-K
- Form 20-F
- Form 11-K
- Form 10-Q
- Form D
- Form N-SAR
- Form N-CSR

For Period Ended: March 31, 2013

- Transition Report on Form 10-K
- Transition Report on Form 20-F
- Transition Report on Form 11-K
- Transition Report on Form 10-Q
- Transition Report on Form N-SAR
- Transition Report on Form N-CSR

For the Transition Period Ended: N/A

Nothing in this form shall be construed to imply that the Commission has verified any information contained herein.

If the notification relates to a portion of the filing checked above, identify the Item(s) to which the notification relates: N/A



PART I. REGISTRANT INFORMATION.

The Registrant is Solar Acquisition Corp. (the "Company"). The address of the Company's principal executive office is 215 Dino Drive, Ann Arbor, MI 48103.

PART II. RULES 12B-25 (B) AND (C)

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check appropriate box.)

(a) The reasons described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;

(b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, 11-K, Form N-SAR or Form N-CSR, or portion thereof will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q, or portion thereof will be filed on or before the fifth calendar day following the prescribed due date; and

(c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

PART III. NARRATIVE

The Company's Quarterly Report on Form 10-Q for the three months ended March 31, 2013, could not be filed within the prescribed period because the Company was unable to compile certain information required in order to permit the Company to file a timely and accurate report on the Company's financial condition. This inability could not have been eliminated by the Company without unreasonable effort or expense.

PART IV. OTHER INFORMATION

(1) Name and telephone number of person to contact in regard to this notification:

Eric Joffe (734) 320-7628

(2) Have all other periodic reports required under section 13 or 15(d) of the Securities Exchange Act of 1934 or section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the registrant was required to file such report(s) been filed? If the answer is no, identify report(s).

Yes No

(3) Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings to be included in the subject report or portion thereof?

Yes No

Solar Acquisition Corp.

has caused this notification to be signed on its behalf by the undersigned thereunto duly authorized.

Dated: May 20, 2013

By: /s/ Peter Klamka
Peter Klamka, President and CEO

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
August 25, 2015

Administrative Proceeding
File No. 3-16721

In the Matter of

SOLAR ACQUISITION CORP.,

Respondent.

DIVISION'S NOTICE OF FILING AFFIDAVIT OF SERVICE

PLEASE TAKE NOTICE that the Division of Enforcement, pursuant to Rule 141 of the Commission's Rules of Practice, has filed with the Office of the Secretary the original Affidavit of Service reflecting that on August 5, 2015 Respondent Solar Acquisition was served with the Order Instituting Public Administrative Proceedings and Notice of Hearing, the Order of Suspension of Trading and the Order Scheduling Hearing and Designating Presiding Judge. Attached is a copy of the U.S. Postal Service certified return receipt of service dated August 10, 2015.

Respectfully submitted,



Russell Koonin
Senior Trial Counsel
Direct Line: (305) 982-6385
kooninr@sec.gov

Jeffrey T. Cook
Staff Attorney
Direct Line: (305) 982-6344
cookje@sec.gov

DIVISION OF ENFORCEMENT




SECURITIES AND EXCHANGE COMMISSION
801 Brickell Avenue, Suite 1800
Miami, FL 33131
Phone: (305) 982-6300
Fax: (305) 536-4154

CERTIFICATE OF SERVICE

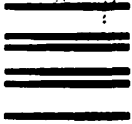
I hereby certify that an original and three copies of the foregoing were filed with the Securities and Exchange Commission, Office of the Secretary, 100 F Street, N.E., Washington, D.C. 20549-9303, and that a true and correct copy of the foregoing has been served by U.S. Mail and as indicated below this 25th day of August 2015, on the following persons entitled to notice:

Honorable James E. Grimes
Administrative Law Judge
Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549-2557
(also via facsimile)

Solar Acquisition Corp.
215 Dino Dr.
Ann Arbor, Michigan 48103


Russell Koonin

UNITED STATES POSTAL SERVICE

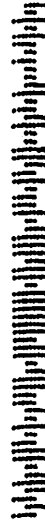


First-Class Mail
Postage & Fees Paid
USPS
Permit No. G-10

• Sender: Please print your name, address, and ZIP+4® in this box•

RECEIVED
AUG 17 2015
OFFICE OF THE SECRETARY

SECURITIES AND EXCHANGE COMMISSION
100 F. Street, N.E.
Washington, D.C. 20549-1090



SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Solar Acquisition Corp.
215 Dino Dr
Ann Arbor, MI 48103

COMPLETE THIS SECTION ON DELIVERY

A. Signature

X *M. D. Cramer*

Agent

Addressee

B. Received by (Printed Name)

MICHAEL D. CRAMER

C. Date of Delivery

D. Is delivery address different from item 1? Yes

If YES, enter delivery address below: No

MAY 10 2013 16721

8046769

Priority Mail Express™
Return Receipt for Merchandise
Collect on Delivery
(Extra Fee) Yes

2. Article Number
(Transfer from service label)

7013 2630 0002 2619 9252

PS Form 3811, July 2013

Domestic Return Receipt

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

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

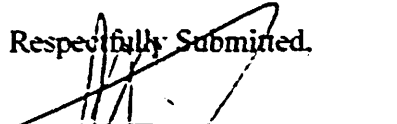
In light of Respondent's answer, it is not in public interest nor the interest of the shareholders to seek the proposed relief of the Commission.

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,



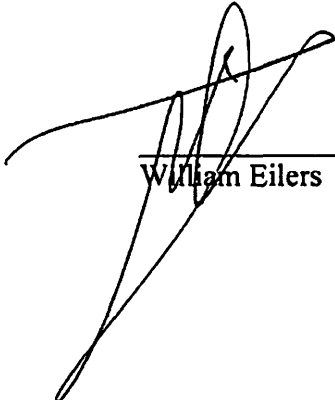
William Eilers
Eilers Law Group, P.A.
Counsel for Respondent
766.247.2624
w.eilers@eilerslawgroup.com

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)



William Eilers

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

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 3109/September 9, 2015

ADMINISTRATIVE PROCEEDING
File No. 3-16721

In the Matter of

SOLAR ACQUISITION CORP.

SCHEDULING ORDER

On August 5, 2015, the Securities and Exchange Commission issued an Order Instituting Proceedings (OIP) under Section 12(j) of the Securities Exchange Act of 1934. The OIP alleges that Respondent has securities registered with the Commission and is delinquent in its periodic filings. Respondent has answered the OIP and responded to my recent Order to Show Cause. Therefore, as discussed during last week's prehearing conference, the Order to Show Cause is discharged.

The parties are granted leave move for summary disposition under 17 C.F.R § 201.250, according to the following schedule:

| | |
|---------------------|--|
| September 30, 2015: | Motions for summary disposition are due; |
| October 21, 2015: | Oppositions are due; and |
| October 28, 2015: | Replies, if any, are due. |

SO ORDERED.

James E. Grimes
Administrative Law Judge

