

SECURITIES AND EXCHANGE COMMISSION

FORM 10-K/A

Annual report pursuant to section 13 and 15(d) [amend]

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FILER

SOLAR3D, INC.

CIK: [1172631](#) | IRS No.: **010592299** | State of Incorporation: **DE** | Fiscal Year End: **1231**
Type: **10-K/A** | Act: **34** | File No.: [000-49805](#) | Film No.: **13525112**
SIC: **3661** Telephone & telegraph apparatus

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U.S. SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 10-K/A

Amendment No. 1

ANNUAL REPORT UNDER SECTION 13 OR 15(D) OF
THE SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended: December 31, 2011

Commission file number 000-49805

SOLAR3D, INC.

(Exact name of registrant as specified in its charter)

Delaware

(State of Incorporation)

01-05922991

(I.R.S. Employer Identification No.)

6500 Hollister Avenue, Suite130, Goleta, California 93117

(Address of principal executive offices) (Zip Code)

(805) 690-9000

Registrant's telephone number, including area code

Securities registered pursuant to Section 12(g) of the Act:

<u>Title of Each Class</u>	<u>Name of Each Exchange On Which Registered</u>
COMMON STOCK	OTC

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Yes
No

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act. Yes
No

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes No

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes No

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K. Yes No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer	<input type="checkbox"/>	Accelerated filer	<input type="checkbox"/>
Non-accelerated filer	<input type="checkbox"/>	Smaller reporting company	<input checked="" type="checkbox"/>

(Do not check if a smaller reporting company)

Indicate by check mark whether the Registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes
No

The aggregate market value of voting stock held by non-affiliates of the registrant was approximately \$14,807,704 as of June 30, 2011 (computed by reference to the last sale price of a share of the registrant's Common Stock on that date as reported by OTC Bulletin Board).

There were 122,062,772 shares outstanding of the registrant's Common Stock as of March 15, 2012.

EXPLANATORY NOTE

This Amendment No. 1 on Form 10-K/A to our Annual Report on Form 10-K for the twelve months ended December 31, 2011, originally filed with the Securities and Exchange Commission on March 28, 2012, amends Item 8 (Financial Statements and Supplementary Data) of our Annual Report on Form 10-K/A. This Form 10-K/A is filed to correct the Report of Independent Registered Public Accounting Firm. Certifications from our Chief Executive Officer and Chief Financial Officer required by Sections 302 and 906 of the Sarbanes-Oxley Act of 2002 are attached to this Form 10-K/A as Exhibits 31.1, 31.2, 32.1 and 32.2.

This Amendment No. 1 amends and restates in its entirety the Report of Independent Registered Public Accounting Firm in Item 8 and the Exhibit Index of the original filing. This Amendment No. 1 does not modify or update other disclosures in the original filing, and, accordingly, this Amendment No. 1 should be read in conjunction with the original filing.

PART I

ITEM 8. FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA OF SOLAR3D, INC.

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Report of Independent Registered Public Accounting Firm

To the Board of Directors and Shareholders
Solar3D, Inc. (A Development Stage Company)
Santa Barbara, California

We have audited the accompanying balance sheets of Solar3D, Inc. (A Development Stage Company) as of December 31, 2011 and 2010, and the related statements of operations, stockholders' equity, and cash flows for the years then ended, and for the period from inception of the development stage on January 30, 2002 through December 31, 2011. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. Our audits included consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Solar3D, Inc. (A Development Stage Company) as of December 31, 2011 and 2010, and the results of its operations and its cash flows for the years then ended, and for the period from inception of the development stage on January 30, 2002 through December 31, 2011, in conformity with U.S. generally accepted accounting principles.

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. As discussed in Note 1 to the financial statements, the Company does not generate significant revenue, it has negative cash flows from operations, and its total liabilities exceed its total assets. This raises substantial doubt about the Company's ability to continue as a going concern. Management's plans in regard to these matters are also described in Note 1. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

/s/ HJ Associates & Consultants, LLP
HJ Associates & Consultants, LLP
Salt Lake City, Utah
March 27, 2012

SOLAR3D, INC.
BALANCE SHEETS
DECEMBER 31, 2011 AND 2010

	<u>December 31,</u> <u>2011</u>	<u>December 31,</u> <u>2010</u>
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ -	\$ 3,311
Prepaid expense	25,000	24,822
TOTAL CURRENT ASSETS	<u>25,000</u>	<u>28,133</u>
PROPERTY & EQUIPMENT, at cost		
Machinery & equipment	13,080	13,080
Computer equipment	57,795	55,717
Furniture & fixture	4,670	4,670
	<u>75,545</u>	<u>73,467</u>
Less accumulated depreciation	(69,514)	(67,923)
NET PROPERTY AND EQUIPMENT	<u>6,031</u>	<u>5,544</u>
OTHER ASSETS		
Security deposit	2,975	2,975
TOTAL OTHER ASSETS	<u>2,975</u>	<u>2,975</u>
TOTAL ASSETS	<u>\$ 34,006</u>	<u>\$ 36,652</u>
LIABILITIES AND SHAREHOLDERS' DEFICIT		
CURRENT LIABILITIES		
Bank Overdraft	\$ 12,916	\$ -
Accounts payable	17,349	13,444
Accrued expenses	-	453,232
Accrued interest, other	-	25,025
Accrued interest, related parties	-	107,074
Convertible promissory note	-	65,000
TOTAL CURRENT LIABILITIES	<u>30,265</u>	<u>663,775</u>
SHAREHOLDERS' EQUITY/(DEFICIT)		
Common stock, \$.001 par value; 550,000,000 authorized shares; 118,283,724 and 100,689,829 shares issued and outstanding, respectively	118,283	100,689
Additional paid in capital	9,974,861	7,815,088
Deficit accumulated during the development stage	(10,089,403)	(8,542,900)
TOTAL SHAREHOLDERS' EQUITY/(DEFICIT)	<u>3,741</u>	<u>(627,123)</u>
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY/(DEFICIT)	<u>\$ 34,006</u>	<u>\$ 36,652</u>

The accompanying notes are an integral part of these consolidated financial statements.

SOLAR3D, INC.
STATEMENTS OF OPERATIONS
FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

	<u>Year Ended December 31, 2011</u>	<u>December 31, 2010</u>	<u>From Inception January 30,2002 through December 31, 2011</u>
REVENUE	\$ -	\$ -	\$ 1,127,406
COST OF SERVICES	-	-	496,177
GROSS PROFIT	-	-	631,229
OPERATING EXPENSES			
Selling, General and administrative expenses	1,363,642	571,895	6,287,148
Research and development	133,196	36,042	1,609,103
Impairment loss	-	-	1,753,502
Depreciation and amortization expense	1,591	500	121,838
TOTAL OPERATING EXPENSES	1,498,429	608,437	9,771,591
LOSS FROM OPERATIONS	(1,498,429)	(608,437)	(9,140,362)
OTHER INCOME/(EXPENSES) BEFORE PROVISION FOR INCOME TAXES			
Interest income	66	-	10,321
Interest expense	(2,123)	(8,469)	(271,806)
Penalties	(29)	-	(184)
Gain/(loss) on investment	-	-	(73,121)
Loss on settlement of debt	(45,988)	-	(613,288)
Gain/(loss) on sale of asset	-	-	(963)
TOTAL OTHER INCOME/(EXPENSES)	(48,074)	(8,469)	(949,041)
NET LOSS	\$ (1,546,503)	\$ (616,906)	\$ (10,089,403)
BASIC AND DILUTED LOSS PER SHARE	\$ (0.01)	\$ (0.01)	
WEIGHTED-AVERAGE COMMON SHARES OUTSTANDING			
BASIC AND DILUTED	109,533,761	70,364,029	

The accompanying notes are an integral part of these consolidated financial statements.

SOLAR3D, INC.
STATEMENTS OF STOCKHOLDERS' DEFICIT
FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

	<u>Common stock</u>		<u>Additional Paid-in Capital</u>	<u>Accumulated Deficit During the Development Stage</u>	<u>Total</u>
	<u>Shares</u>	<u>Amount</u>			
Balance from original Issuance at January 30, 2002 (\$0.00425 per share) (\$7,650 in cash and a patent at fair value of \$5,100)	3,000,000	\$ 3,000	\$ 9,750	\$ -	\$ 12,750
Issuance of common stock in February and March 2002 (100,000 shares at \$1.25 per share in cash)	100,000	100	124,900	-	125,000
Issuance of common stock in April 2002 (8,000 shares at \$1.25 per share in cash)	8,000	8	9,992	-	10,000
Issuance of common stock in April 2002 (8,000 shares as finders fees)	8,000	8	(8)	-	-
Issuance of common stock in May 2002 (56,000 shares at \$1.25 per share in cash)	56,000	56	69,944	-	70,000
Issuance of common stock in May 2002 (8,000 shares as finders fees)	8,000	8	(8)	-	-
Issuance of common stock in June 2002 (20,000 shares at a price of \$2.50 per share in cash)	20,000	20	49,980	-	50,000
Net Loss for the year ended December 31, 2002	-	-	-	(852,600)	(852,600)
Balance at December 31, 2002	3,200,000	3,200	264,550	(852,600)	(584,850)
Issuance of common stock in January 2003 (420,916 ata price of \$0.3041 per share in cash)	420,916	421	127,579	-	128,000
Issuance of common stock in March 2003 (32,884 at a price of \$0.3041 per share in cash)	32,884	33	9,967	-	10,000
Net Loss for the year ended December 31, 2003	-	-	-	(394,115)	(394,115)
Balance, December 31, 2003	3,653,800	3,654	402,096	(1,246,715)	(840,965)
Issuance of common stock in January 2004	1,000	1	6,249	-	6,250

(1,000 shares valued at \$6,250 for services)					
Issuance of common stock in June 2004 (640,000 shares at \$0.625 per share in conversion debt)	640,000	640	399,360	-	400,000
Issuance of common stock in June 2004 (400,000 shares at \$0.625 per share for services)	400,000	400	249,600	-	250,000
Issuance of common stock in July through December 31, 2004 for cash	982,400	982	613,018	-	614,000
Net Loss for the year ended December 31, 2004	-	-	-	(573,454)	(573,454)
Balance at December 31, 2004	5,677,200	5,677	1,670,323	(1,820,169)	(144,169)
Issuance of common stock in January 2005 (548,800 shares at \$0.625 per share for cash)	548,800	549	342,451	-	343,000
Issuance of common stock in March 2005 (12,000 shares at \$0.50 per share for cash)	12,000	12	29,988	-	30,000
Issuance of 152,680 warrants for services	-	-	129,550	-	129,550
Issuance of common stock in April 2005 (12,000 shares at \$2.50 per share for cash)	12,000	12	29,988	-	30,000
Issuance of common stock in May 2005 (10,682 shares at fair value for services)	10,682	10	8,058	-	8,068
Issuance of common stock in May 2005 (58,000 shares at \$2.50 per share for cash)	58,000	58	144,942	-	145,000
Issuance of common stock in June 2005 (42,000 shares at \$2.50 per share for cash)	42,000	42	104,958	-	105,000
Issuance of 10,400 warrants for services	-	-	23,400	-	23,400
Net Loss for the year ended December 31, 2005	-	-	-	(1,068,190)	(1,068,190)
Balance at December 31, 2005	6,360,682	6,360	2,483,658	(2,888,359)	(398,342)
Common stock warrants exercised in March 2006 (12,600 common stock warrants exercised at \$0.625)	12,600	13	7,862	-	7,875
Private Placement in 2nd Qtr 2006	16,000	16	59,984	-	60,000

(16,000 shares at \$3.75 per share for cash)					
Stock Compensation Cost	-	-	35,008	-	35,008
Common stock warrants exercised in August 2006 (2,000 common stock warrants exercised at \$0.625)	2,000	2	1,248	-	1,250
Issuance of common stock in December 2006 (6,286 shares issued at \$1.75 for cash)	6,286	6	10,994	-	11,000
Investment in Sense Comm (24,000 common stock issued at \$3.00 per share at FMV)	24,000	24	71,976	-	72,000
Stock Compensation Cost	-	-	4,847	-	4,847
Issuance of 24,800 warrants for services	-	-	46,861	-	46,861
Net Loss for the year ended December 31, 2006	-	-	-	(611,967)	(611,967)
Balance at December 31, 2006	6,421,568	6,421	2,722,438	(3,500,326)	(771,468)
Common stock warrants exercised in January 2007 (1,273 common stock warrants exercised for cash at \$3.00)	1,273	1	3,817	-	3,818
Issuance of common stock in January 2007 (33,143 shares at \$1.75 per share for cash)	33,143	33	57,967	-	58,000
Issuance of common stock in February 2007 (8,000 shares at \$1.75 per share for cash)	8,000	8	13,992	-	14,000
Issuance of 24,000 warrants for services	-	-	49,487	-	49,487
Issuance of common stock in April 2007 (32,000 shares at \$1.75 per share for cash)	32,000	32	55,968	-	56,000
Issuance of common stock in April 2007 (1,530 shares at \$2.50 per share for services)	1,530	2	3,824	-	3,826
Exercise of stock options in June 2007 (10,000 shares at \$0.625 per share for cash)	10,000	10	6,240	-	6,250
Conversion of note to common stock in June 2007	114,286	114	199,886	-	200,000

(114,286 shares at \$1.75 per share in conversion of debt)

Issuance of common stock in June 2007 (16,000 shares at \$1.25 per share for cash)	16,000	16	19,984	-	20,000
Issuance of common stock in July 2007 (61,600 shares at \$1.25 per share for cash)	61,600	62	76,938	-	77,000
Issuance of common stock in July 2007 (120,000 shares at \$2.00 per share for purchase of investment)	120,000	120	239,880	-	240,000
Issuance of common stock in August 2007 (4,000 shares at \$1.25 per share for cash)	4,000	4	4,996	-	5,000
Issuance of common stock in September 2007 (19,200 shares at \$1.25 per share for cash)	19,200	19	23,981	-	24,000
Issuance of 8,333 warrants for services	-	-	12,345	-	12,345
Stock compensation cost	-	-	17,092	-	17,092
Issuance of common stock in October 2007 (40,000 shares at \$1.25 per share for cash)	40,000	40	49,960	-	50,000
Issuance of common stock in November 2007 (3,425 shares at \$1.50 per share for services)	3,425	3	5,133	-	5,136
Issuance of common stock in December 2007 (345,000 shares at \$1.00 per share for license fees)	345,000	345	344,655	-	345,000
Issuance of common stock in December 2007 (1,515,000 shares at \$1.00 per share for purchase of subsidiary)	1,515,000	1,515	1,513,485	-	1,515,000
Net Loss for the year ended December 31, 2007	-	-	-	(1,025,773)	(1,025,773)
Balance at December 31, 2007	8,746,025	8,745	5,422,068	(4,526,099)	904,714
Issuance of common stock in March 2008 (2,649 shares at \$1.25 per share for services)	2,649	3	3,308	-	3,311
Issuance of common stock in July 2008	14,667	15	9,153	-	9,168

(14,667 shares at \$0.625 per share for services)					
Issuance of common stock in September 2008 (60,000 shares at \$0.175 per share for services)	60,000	60	10,440	-	10,500
Stock compensation cost	-	-	12,831	-	12,831
Issuance of common stock in September 2008 (14,000 shares at \$0.2275 per share for services)	14,000	14	3,171	-	3,185
Contributed capital by shareholder	-	-	448,712	-	448,712
Net Loss for the year ended December 31, 2008	-	-	-	(2,349,831)	(2,349,831)
Balance at December 31, 2008	8,837,341	8,837	5,909,683	(6,875,930)	(957,410)
Issuance of common stock in April 2009 (1,240,000 shares at \$0.1625 per share issued for services)	1,240,000	1,240	200,260	-	201,500
Issuance of common stock in May 2009 (18,648,018 shares at \$0.0053625 per share issued for cash)	18,648,018	18,648	81,352	-	100,000
Issuance of common stock in May 2009 (350,000 shares at \$0.1275 per share issued for services)	350,000	350	44,275	-	44,625
Issuance of common stock in May 2009 (380,000 shares at \$0.1275 per share issued for conversion of promissory note)	380,000	380	48,070	-	48,450
Issuance of common stock in May 2009 (6,940,000 shares at \$0.1275 per share issued for conversion of promissory note)	6,940,000	6,940	877,910	-	884,850
Contributed capital by shareholder	-	-	58,827	-	58,827
Net Loss for the year ended December 31, 2009	-	-	-	(1,050,064)	(1,050,064)
Balance at December 31, 2009	36,395,359	36,395	7,220,377	(7,925,994)	(669,222)
Issuance of common stock in February 2010 for cash (16,000,000 shares of common stock issued at \$0.0125 per share)	16,000,000	16,000	184,000	-	200,000
Issuance of common stock in July 2010 for cash (44,444,444 shares of common stock issued at \$0.00225 per share)	44,444,444	44,444	55,556	-	100,000

Issuance of common stock in August 2010 for cash (1,050,000 shares of common stock issued at \$0.010476 per share)	1,050,000	1,050	9,950	-	11,000
Issuance of common stock in December 2010 for cash (2,800,000 shares of common stock issued at \$0.05 per share)	2,800,000	2,800	137,200	-	140,000
Rounding shares	22	-	-	-	-
Stock compensation cost	-	-	208,005	-	208,005
Net loss for the year ended December 31, 2010	-	-	-	(616,906)	(616,906)
Balance at December 31, 2010	<u>100,689,829</u>	<u>100,689</u>	<u>7,815,088</u>	<u>(8,542,900)</u>	<u>(627,123)</u>
Issuance of common stock for cash and subscription payable prices per share between \$0.05 and \$0.075	13,203,338	13,203	855,297	-	868,500
Issuance of common stock for services price per share \$0.15	650,000	650	96,850	-	97,500
Conversion of debt into common stock	1,839,500	1,840	136,123	-	137,963
Cashless exercise of warrants	1,781,927	1,782	(1,782)	-	-
Issuance of common stock for a fee at fair value of \$7,148	119,130	119	7,029	-	7,148
Stock compensation cost	-	-	499,200	-	499,200
Contribution of capital from related party sale of subsidiary	-	-	560,306	-	560,306
Common stock subscription payable	-	-	6,750	-	6,750
Net loss for the year ended December 31, 2011	-	-	-	(1,546,503)	(1,546,503)
Balance at December 31, 2011	<u>118,283,724</u>	<u>\$ 118,283</u>	<u>\$ 9,974,861</u>	<u>\$ (10,089,403)</u>	<u>\$ 3,741</u>

The accompanying notes are an integral part of these consolidated financial statements.

SOLAR3D, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

	Years Ended		From Inception January 30, 2002 through December 31, 2011
	December 31, 2011	December 31, 2010	December 31, 2011
CASH FLOWS FROM OPERATING ACTIVITIES:			
Net loss	\$ (1,546,503)	\$ (616,906)	\$ (10,089,403)
Adjustments to reconcile net loss to net cash used in operating activities			
Depreciation and amortization	1,591	500	121,838
Issuance of common shares and warrants for services	104,648	-	832,361
Issuance of common shares in conversion of debt	-	-	400,000
(Gain)/loss on investment	-	-	73,121
Stock Compensation Cost	499,200	208,005	776,983
Gain on sale of asset	-	-	963
Impairment loss	-	-	1,753,502
Loss on settlement of debt	45,988	-	613,288
Changes in Assets and Liabilities			
(Increase) Decrease in:			
Prepaid expenses	(178)	(24,822)	(25,000)
Deposits and other assets	-	-	2,025
Increase (Decrease) in:			
Accounts payable	3,905	(32,138)	96,849
Accrued expenses	1,950	57,036	587,281
NET CASH USED IN OPERATING ACTIVITIES	(889,399)	(408,325)	(4,856,192)
NET CASH FLOWS USED IN INVESTING ACTIVITIES:			
Purchase of property and equipment	(2,078)	(5,366)	(81,198)
Sale of asset	-	-	3,963
Investment in companies	-	-	(6,121)
NET CASH USED IN INVESTING ACTIVITIES	(2,078)	(5,366)	(83,356)
CASH FLOWS FROM FINANCING ACTIVITIES:			
Proceeds from bank overdraft	12,916	-	12,916
Proceeds from notes payable related parties	-	-	1,174,342
Proceeds from convertible promissory note	-	-	129,000
Repayment of notes payable related party	-	(44,000)	(184,000)
Contributed capital by shareholder	-	-	19,197
Proceeds from subsidiary	-	-	300,000
Proceeds from subscription payable	6,750	-	6,750
Proceeds from issuance of common stock	868,500	451,000	3,473,693
NET CASH PROVIDED BY FINANCING ACTIVITIES	888,166	407,000	4,931,898
NET INCREASE IN CASH	(3,311)	(6,691)	(7,650)
CASH, BEGINNING OF PERIOD	3,311	10,002	7,650

CASH, END OF PERIOD	\$ -	\$ 3,311	\$ -
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SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION

Interest paid	\$ 173	\$ -	\$ 137,657
Income taxes	\$ -	\$ -	\$ -

SUPPLEMENTAL DISCLOSURES OF NON-CASH TRANSACTIONS

During the year ended December 31, 2011, the Company sold WDTI its subsidiary, for a secured note receivable of \$100,000. The sale included the net book value of the assets and liabilities of \$(560,306). Also, 2,666,668 warrants to purchase shares of common stock were exercised through a cashless conversion for 1,781,927 shares of common stock.; 133,334 shares were issued for a subscription receivable; issued 1,839,500 shares of common stock for convertible debt. Also, the Company issued 650,000 shares for services at a fair value of \$97,500.

The accompanying notes are an integral part of these consolidated financial statements.

SOLAR3D, INC.
(A Development Stage Company)
Notes to Financial Statements
December 31, 2011 and 2010

1. ORGANIZATION AND LINE OF BUSINESS

Organization

Solar3D, Inc. (the "Company") was incorporated in the state of Delaware on January 30, 2002. The Company, based in Santa Barbara, California, began operations on January 30, 2002. We were originally formed in January 2002 as MachineTalker, Inc. in order to pursue the development of new wireless process control technology. In September 2010, we shifted our engineering and research focus to developing a new means for generating solar-produced electrical power, which we plan to patent and perfect for use in the manufacture of highly efficient solar cells. In July 2010, we changed our company name to Solar3D, Inc. in order to better reflect our new business plan.

Line of Business

The Company is currently in the stage of developing and marketing a new three-dimensional version of solar cell technology in order to maximize the conversion of sunlight into electricity. Conventional solar cells reflect a significant amount of incident sunlight losing much of the solar energy that could have been utilized to produce additional electrical power. Inspired by light management techniques used in fiber optic devices, Solar3D is designing a new type of solar cell, one that utilizes a three-dimensional design to trap sunlight inside the photovoltaic structure where it is reflected multiple times until much more of the energy is absorbed into the solar cell material. We have applied for patent protection on what we believe to be a breakthrough design for the next generation in solar cell technology with increased efficiency and resulting in a lower cost per watt of electricity produced.

Going Concern

The accompanying financial statements have been prepared on a going concern basis of accounting, which contemplates continuity of operations, realization of assets and liabilities and commitments in the normal course of business. The accompanying financial statements do not reflect any adjustments that might result if the Company is unable to continue as a going concern. The Company does not generate significant revenue, and has negative cash flows from operations, which raise substantial doubt about the Company's ability to continue as a going concern. The ability of the Company to continue as a going concern and appropriateness of using the going concern basis is dependent upon, among other things, an additional cash infusion. Management believes the existing shareholders and potential prospective new investors will provide the additional cash needed to meet the Company's obligations as they become due, and will allow the development of its core of business.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies of Solar3D, Inc. is presented to assist in understanding the Company's financial statements. The financial statements and notes are representations of the Company's management, which is responsible for their integrity and objectivity. These accounting policies conform to accounting principles generally accepted in the United States of America and have been consistently applied in the preparation of the financial statements.

Development Stage Activities and Operations

The Company has been in its initial stages of development and for the year ended December 31, 2011, had insignificant revenues. A development stage activity is one in which all efforts are devoted substantially to establishing a new business and even if planned principal operations have commenced, revenues are insignificant.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the accompanying financial statements. Significant estimates made in preparing these financial statements include the estimate of useful lives of property and equipment, the deferred tax valuation allowance, and the fair value of stock options. Actual results could differ from those estimates.

SOLAR3D, INC.
(A Development Stage Company)
Notes to Financial Statements
December 31, 2011 and 2010

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue Recognition

We recognize revenue upon delivery, provided that evidence of an arrangement exists, title, and risk of loss have passed to the customer, fees are fixed or determinable, and collection of the related receivable is reasonably assured. We record revenue net of estimated product returns, which is based upon our return policy, sales agreements, management estimates of potential future product returns related to current period revenue, current economic trends, changes in customer composition and historical experience. We accrue for warranty costs, sales returns, and other allowances based on our experience, which tells us we have less than \$25,000 per year in warranty returns and allowances. Generally, we extend credit to our customers and do not require collateral. We perform ongoing credit evaluations of our customers and historic credit losses have been within our expectations. We do not ship a product until we have either a purchase agreement or rental agreement signed by the customer with a payment arrangement. This is a critical policy, because we want our accounting to show only sales which are “final” with a payment arrangement. We do not make consignment sales, nor inventory sales subject to a “buy back” or return arrangement from customers. Accordingly, original equipment manufacturers do not presently have a right to return unsold products to us.

We also grant exclusive licenses for the use of the technology required to operate our products. Software license revenue is recognized over the contract period, for those contracts that either do not contain a service component or that have services which are not essential to the functionality of any other element of the contract.

Cash and Cash Equivalent

The Company considers all highly liquid investments with an original maturity of three months or less to be cash equivalents.

Property and Equipment

Property and equipment are stated at cost, and are depreciated using the straight line method over its estimated useful lives:

Machinery & equipment	5 Years
Furniture & fixtures	5-7 Years
Computer equipment	5 Years

Depreciation expense as of December 31, 2011 and 2010 was \$1,591 and \$500 respectively.

Fair Value of Financial Instruments

Fair Value of Financial Instruments requires disclosure of the fair value information, whether or not recognized in the balance sheet, where it is practicable to estimate that value. As of December 31, 2011 and 2010, the amounts reported for cash, prepaid expenses, accounts payable, and accrued expenses approximate the fair value because of their short maturities.

Inventory

Inventories are stated at the lower of cost (first-in, first-out basis) or market, and consists of raw materials. There was no inventory for the years ended December 31, 2011 and 2010.

Advertising

The Company expenses advertising costs as incurred. Advertising costs for the years ended December 31, 2011 and 2010 were \$11,523 and \$5,472, respectively.

Research and Development Costs

Research and development costs are expensed as incurred. These costs consist primarily of consulting fees, salaries and direct payroll related costs. The costs for the years ended December 31, 2011 and 2010 were \$133,196 and \$36,042, respectively.

SOLAR3D, INC.
(A Development Stage Company)
Notes to Financial Statements
December 31, 2011 and 2010

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Stock-Based Compensation

Share based payments apply to transactions in which an entity exchanges its equity instruments for goods or services, and also applies to liabilities an entity may incur for goods or services that are to follow a fair value of those equity instruments. We will be required to follow a fair value approach using an option-pricing model, such as the Black-Scholes option valuation model, at the date of a stock option grant. The deferred compensation calculated under the fair value method would then be amortized over the respective vesting period of the stock option. The adoption of share based compensation has no material impact on our results of operations.

Loss per Share Calculations

Loss per Share dictates the calculation of basic earnings per share and diluted earnings per share. Basic earnings per share are computed by dividing income available to common shareholders by the weighted-average number of common shares available. Diluted earnings per share is computed similar to basic earnings per share except that the denominator is increased to include the number of additional common shares that would have been outstanding if the potential common shares had been issued and if the additional common shares were dilutive. No shares for employee options or warrants were used in the calculation of the loss per share as they were all anti-dilutive. The Company's diluted loss per share is the same as the basic loss per share for the years ended December 31, 2011 and 2010, as the inclusion of any potential shares would have had an anti-dilutive effect due to the Company generating a loss.

Income Taxes

The Company uses the liability method of accounting for income taxes. Deferred tax assets and liabilities are recognized for the future tax consequences attributable to financial statements carrying amounts of existing assets and liabilities and their respective tax bases and operating loss and tax credit carry-forwards. The measurement of deferred tax assets and liabilities is based on provisions of applicable tax law. The measurement of deferred tax assets is reduced, if necessary, by a valuation allowance based on the amount of tax benefits that, based on available evidence, is not expected to be realized.

Reclassifications

Certain expenses of the year ended December 31, 2010, were reclassified to conform with the expenses in the year ended December 31, 2011.

Recently Issued Accounting Pronouncements

Management reviewed accounting pronouncements issued during the three months ended December 31, 2011, and no pronouncements were adopted during the period.

3. INCOME TAXES

The Company files income tax returns in the U.S. federal jurisdiction and the state of California. With few exceptions, the Company is no longer subject to U.S. federal, state and local, or non-U.S. income tax examinations by tax authorities for years before 2009.

Deferred income taxes have been provided by temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for tax purposes. To the extent allowed by GAAP, we provide valuation allowances against the deferred tax assets for amounts when the realization is uncertain. Included in the balances at December 31, 2011 and 2010, are no tax positions for which the ultimate deductibility is highly certain, but for which there is uncertainty about the timing of such deductibility. Because of the impact of deferred tax accounting, other than interest and penalties, the disallowance of the shorter deductibility period would not affect the annual effective tax rate but would accelerate the payment of cash to the taxing authority to an earlier period.

SOLAR3D, INC.
(A Development Stage Company)
Notes to Financial Statements
December 31, 2011 and 2010

3. INCOME TAXES (Continued)

The Company's policy is to recognize interest accrued related to unrecognized tax benefits in interest expense and penalties in operating expenses. During the periods ended December 31, 2011 and 2010, the Company did not recognize interest and penalties.

4. DEFERRED TAX BENEFIT

The income tax provision differs from the amount of income tax determined by applying the U.S. federal income tax rate to pretax income from continuing operations for the year ended December 31, 2011 and 2010 due to the following:

	<u>2011</u>	<u>2010</u>
Book Income	\$ (665,000)	\$ (253,000)
Depreciation	-	-
Other	1,000	-
Stock for Services	42,000	83,000
Loss on Settlement of Debt	18,000	-
Stock Compensation Expense	200,000	-
Valuation Allowance	<u>404,000</u>	<u>170,000</u>
Income tax expense	<u>\$ -</u>	<u>\$ -</u>

Deferred taxes are provided on a liability method whereby deferred tax assets are recognized for deductible differences and operating loss and tax credit carry-forwards and deferred tax liabilities are recognized for taxable temporary differences. Temporary differences are the difference between the reported amounts of assets and liabilities and their tax bases. Deferred tax assets are reduced by a valuation allowance when, in the opinion of management, it is more likely than not that some portion or all of the deferred tax assets will not be realized. Deferred tax assets and liabilities are adjusted for the effects of changes in tax laws and rates on the date of enactment.

Net deferred tax liabilities consist of the following components as of December 31, 2011 and 2010:

	<u>2011</u>	<u>2010</u>
Deferred tax assets:		
NOL carryover	\$ 2,383,000	\$ 1,812,000
R&D	140,000	128,000
Contributions	1,000	1,000
Related party accruals	-	224,000
Deferred tax liabilities:		
Depreciation	-	-
Less valuation allowance	<u>(2,524,000)</u>	<u>(2,165,000)</u>
Net deferred tax asset	<u>\$ -</u>	<u>\$ -</u>

Due to the change in ownership provisions of the Tax Reform Act of 1986, net operating loss carry-forwards for federal income tax reporting purposes are subject to annual limitations. Should a change in ownership occur, net operating loss carry-forwards may be limited as to use in future years.

SOLAR3D, INC.
(A Development Stage Company)
Notes to Financial Statements
December 31, 2011 and 2010

5. CAPITAL STOCK

During the year ended December 31, 2011, the Company issued 5,953,338 shares of common stock at a price of \$0.075 per share for cash of \$456,500, with warrants attached to purchase 2,333,334 shares of common stock; issued 5,616,670 shares of common stock at a price of \$0.06 per share for cash of \$337,000, with warrants attached to purchase 11,233,340 shares of common stock; issued 1,500,000 shares of common stock at a price of \$0.05 per share for cash of \$75,000; and issued 1,839,500 shares of common stock with a fair value of \$137,963 that were issued in conversion of \$91,975 of debt resulting in the recognition of a \$45,988 loss on settlement of debt. As part of the private placement in which warrants were attached for the purchase of common stock, an investor exercised 2,666,667 warrants through a cashless exercise to purchase 1,781,927 shares of common stock. During the year ended December 31, 2011, the Company also issued 650,000 shares of common stock at \$0.15 per share for services with a fair value of \$97,500, and issued 119,130 shares of common stock for a fee with a fair value of \$7,148. Also, 133,334 shares of common stock were issued for a \$10,000 subscription receivable, and the Company received cash of \$6,750 for a subscription payable at the year ended December 31, 2011.

During the year ended December 31, 2010, the Company issued 16,000,000 shares of common stock at a price of \$0.0125 for \$200,000 in cash; 44,444,444 shares of common stock at a price of \$0.00225 per share for \$100,000 in cash; 1,050,000 shares of common stock at a price of \$0.010476 per share for cash of \$11,000; and 2,800,000 shares of common stock at a price of \$0.05 per share for cash of \$140,000.

6. STOCK OPTIONS AND WARRANTS

During the year ended December 31, 2010, in consideration for services as a director of the Company, the Board of Directors issued to Mr. Nelson a nonqualified stock option to purchase up to 15,000,000 shares of the Company's common stock. The stock options were granted on July 22, 2010 and vest 1/36th per month commencing on a monthly basis for as long as he is an employee or consultant of the Company. The stock options are exercisable for a period of seven years from the date of grant at an exercise price of \$0.05 per share, as adjusted for the one for five reverse split of the Company's common stock.

	2011
Risk free interest rate	2.38%
Stock volatility factor	229%
Weighted average expected option life	7 years
Expected dividend yield	None

A summary of the Company's stock option activity and related information follows:

	12/31/2011		12/31/2010	
	Number of Options	Weighted average exercise price	Number of Options	Weighted average exercise price
Outstanding, beginning of period	-	\$ -	-	\$ -
Granted	15,000,000	0.05	15,000,000	0.05
Exercised	-	-	-	-
Expired	-	-	-	-
Outstanding, end of period	15,000,000	\$ 0.05	15,000,000	\$ 0.05
Exercisable at the end of period	7,083,333	\$ 0.05	2,083,333	\$ 0.05
Weighted average fair value of options granted during the period		\$ -		\$ 0.05



SOLAR3D, INC.
(A Development Stage Company)
Notes to Financial Statements
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6. STOCK OPTIONS AND WARRANTS (Continued)

The stock-based compensation expense recognized in the statement of operations during the years ended December 31, 2011 and 2010, is \$499,200 and \$208,005, respectively.

Warrants

A summary of the Company's warrant activity and related information follows:

	12/31/2011		12/31/2010	
	Number of Warrants	Weighted average exercise price	Number of Warrants	Weighted average exercise price
Outstanding, beginning of period	131,614	\$ 0.11	173,280	\$ 0.11
Granted	16,900,008	-	-	-
Exercised	(2,666,668)	-	-	-
Expired	(11,614)	0.06	(41,666)	0.06
Outstanding, end of period	14,353,340	\$ 0.06	131,614	\$ 0.12
Exercisable at the end of period	14,353,340	\$ 0.06	131,614	\$ 0.05
Weighted average fair value of options granted during the period		\$ 0.00		\$ 0.00

At December 31, 2011, the weighted average remaining contractual life of warrants outstanding:

Exercisable Prices	Warrants Outstanding	Warrants Exercisable	Weighted Average Remaining Contractual Life (years)
\$ 0.12	100,000	100,000	-
\$ 0.12	20,000	20,000	0.02
\$ 0.08	1,333,334	1,333,334	4.42
\$ 0.08	1,000,000	1,000,000	4.47
\$ 0.08	1,333,334	1,333,334	4.54
\$ 0.06	1,666,666	1,666,666	4.63
\$ 0.06	1,000,000	1,000,000	4.69
\$ 0.06	833,334	833,334	4.72
\$ 0.06	666,668	666,668	4.75
\$ 0.06	400,000	400,000	4.76
\$ 0.06	833,334	833,334	4.81
\$ 0.06	833,334	833,334	4.82
\$ 0.06	833,334	833,334	4.86
\$ 0.06	833,334	833,334	4.88
\$ 0.06	1,000,000	1,000,000	4.90
\$ 0.06	1,000,000	1,000,000	4.94
\$ 0.06	666,668	666,668	4.96
	14,353,340	14,353,340	

The majority of the warrants were issued through equity financing, and has a cashless exercise option to purchase 14,233,340 shares of common stock as of December 31, 2011.

SOLAR3D, INC.
(A Development Stage Company)
Notes to Financial Statements
December 31, 2011 and 2010

7. CONVERTIBLE PROMISSORY NOTES

During the year ended December 31, 2007, the Company entered into a two (2) year convertible promissory note that matured on October 16, 2009. The principal amount of the note was \$65,000, which had a stated interest rate of 12% per annum. During the period ended September 30, 2011, the principal and interest on the note were converted into 1,839,500 shares of common stock for book value of \$91,975. The Company recognized a loss on settlement of debt of \$45,988 based on fair market value of the shares of common stock issued for settlement of the debt on the date of the transaction.

8. RELATED PARTY

During the period ended September 30, 2011, the Company assigned certain intellectual property having no book value along with related party liabilities totaling \$560,306 to its wholly owned subsidiary, Wideband Technologies, Inc. (WDTI). The related party is an officer, director and greater than 5% shareholder of the Company. Simultaneously, the Company sold 100% of its interest in WDTI to the same related party for \$100,000, evidenced by a five year note receivable, bearing interest at 5% and secured by 10% perfected interest in the outstanding common stock of WDTI. Due to the related party and common control relationship of the parties to these transactions, the resultant benefit to the Company of the \$560,306 reduction in related party liabilities has been reflected as a contribution to capital in the accompanying financial statements. The collection of the \$100,000 note receivable is not reasonably assured and has therefore not been recognized as an asset in the accompanying financial statements. If and when the proceeds from the note receivable are received, an additional charge to contributed capital will be recognized in the amount received.

9. SUBSEQUENT EVENTS

Management has evaluated subsequent events according to the requirements of ASC TOPIC 855, and has reported the following events;

During the month of January 2012, the Company issued 800,000 shares of common stock at a price of \$0.05 for cash of \$40,000, with warrants attached to purchase 1,600,000 shares of common stock at a price of \$0.05 per share.

On February 3, 2012, the Company issued 160,000 shares of common stock at a price of \$0.05 per share for cash of \$8,000, with warrants attached to purchase 320,000 shares of common stock at a price of \$0.05 per share.

On February 13th and 22nd, 2012, the Company issued 1,385,714 shares of common stock at a price of \$0.035 for cash of \$48,500, with warrants attached to purchase 2,771,428 shares of common stock at a price of \$0.035 per share.

On February 24, 2012, the Company issued 300,000 shares of common stock at a price of \$0.030 per share for cash of \$9,000, with warrants attached to purchase 600,000 shares of common stock at a price of \$0.03 per share.

On March 7th and 9th, 2012, the Company issued 1,133,334 shares of common stock at a price of \$0.03 per share for cash of \$34,000, with warrants attached to purchase 2,266,666 shares of common stock at a price of \$0.03 per share.

PART II – OTHER INFORMATION

ITEM 6. EXHIBITS.

Exhibits

Exhibit No.	Description
101.INS	XBRL Instance Document*
101.SCH	XBRL Taxonomy Extension Schema Document*
101.CAL	XBRL Taxonomy Extension Calculation Linkbase Document*
101.DEF	XBRL Taxonomy Extension Definition Linkbase Document*
101.LAB	XBRL Taxonomy Extension Label Linkbase Document*
101.PRE	XBRL Taxonomy Extension Presentation Linkbase Document*
31.1	Section 302 Certification of Principal Executive Officer
31.1	Section 302 Certification of Principal Accounting Officer
32.1	Section 906 Certification of Principal Executive Officer
32.2	Section 906 Certification of Principal Accounting Officer

* These exhibits were previously included in the Company's Annual Report on Form 10-K for the year ended December 31, 2011 filed with the Securities and Exchange Commission on March 28, 2012.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

SOLAR3D, INC.

Dated: January 10, 2013

By: /s/ James B. Nelson

James B. Nelson
Director and Chief Executive Officer (Principal Executive
Officer)
and Interim Chief Financial Officer (Principal Accounting
Officer)

**EXHIBIT 31.1
CERTIFICATION**

I, James B. Nelson, certify that:

1. I have reviewed this report on Form 10-K/A of Solar3D, Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting.
5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (of persons performing the equivalent functions):
 - a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
 - b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the small business issuer's internal control over financial reporting.

Dated: January 10, 2013

/s/ James B. Nelson

James B. Nelson, Chief Executive Officer
(Principal Executive Officer)

**EXHIBIT 31.2
CERTIFICATION**

I, James B. Nelson, certify that:

1. I have reviewed this report on Form 10-K/A of Solar3D, Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting.
5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (of persons performing the equivalent functions):
 - a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
 - b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the small business issuer's internal control over financial reporting.

Dated: January 10, 2013

/s/ James B. Nelson

James B. Nelson, Interim Chief Financial Officer
(Principal Accounting Officer)

EXHIBIT 32.1

**CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002**

In connection with the Annual Report of Solar3D, Inc. (the “Company”) on Form 10-K/A for the period ending December 31, 2011 (the “Report”) I, James B. Nelson, Chief Executive Officer of the Company, certify, pursuant to 18 USC Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that to the best of my knowledge and belief:

- (1) The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
- (2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Dated: January 10, 2013

/s/ James B. Nelson

James B. Nelson, Chief Executive Officer

This certification accompanies the Report pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 and shall not, except to the extent required by the Sarbanes-Oxley Act of 2002, be deemed filed by the Company for purposes of Section 18 of the Securities Exchange Act of 1934, as amended.

EXHIBIT 32.2

**CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002**

In connection with the Annual Report of Solar3D, Inc. (the “Company”) on Form 10-K/A for the period ending December 31, 2011 (the “Report”) I, James B. Nelson, Interim Chief Financial Officer of the Company, certify, pursuant to 18 USC Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that to the best of my knowledge and belief:

- (1) The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
- (2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Dated: January 10, 2013

/s/ James B. Nelson

James B. Nelson, Interim Chief Financial Officer

This certification accompanies the Report pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 and shall not, except to the extent required by the Sarbanes-Oxley Act of 2002, be deemed filed by the Company for purposes of Section 18 of the Securities Exchange Act of 1934, as amended.