

SPIRE CORP
Form DEFA14A
April 17, 2008

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

SCHEDULE 14A

(Rule 14a-101)

INFORMATION REQUIRED IN PROXY STATEMENT

SCHEDULE 14A INFORMATION

Proxy Statement Pursuant to Section 14(a) of the Securities

Exchange Act of 1934 (Amendment No. 1)

Filed by the Registrant

Filed by a party other than the Registrant

Check the appropriate box:

- Preliminary Proxy Statement
- Confidential, For Use of the Commission Only** (as permitted by Rule 14a-6(e)(2))
- Definitive Proxy Statement
- Definitive Additional Materials
- Soliciting Material Pursuant to § 240.14a-12

Spire Corporation

(Name of Registrant as Specified In Its Charter)

(Name of Person(s) Filing Proxy Statement, if Other Than the Registrant)

Payment of Filing Fee (Check the appropriate box):

- No fee required.
- Fee computed on table below per Exchange Act Rules 14a-6(i)(1) and 0-11.
 - (1) Title of each class of securities to which transaction applies:
 - (2) Aggregate number of securities to which transaction applies:

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(3) Per unit price or other underlying value of transaction computed pursuant to Exchange Act Rule 0-11 (set forth the amount on which the filing fee is calculated and state how it was determined):

(4) Proposed maximum aggregate value of transaction:

(5) Total fee paid:

Fee paid previously with preliminary materials:

Check box if any part of the fee is offset as provided by Exchange Act Rule 0-11(a)(2) and identify the filing for which the offsetting fee was paid previously. Identify the previous filing by registration statement number of the Form or Schedule and the date of its filing.

(1) Amount Previously paid:

(2) Form, Schedule or Registration Statement No.:

(3) Filing Party:

(4) Date Filed:

SPIRE CORPORATION

**One Patriots Park
Bedford, Massachusetts 01730-2396**

**Supplement to the Proxy Statement for the Special Meeting in Lieu of
2008 Annual Meeting of Stockholders**

To Be Held on May 22, 2008

The following supplement should be read in conjunction with the proxy statement (the *Proxy Statement*) for the Special Meeting of in Lieu of 2008 Annual Meeting of Stockholders (the *Meeting*) of Spire Corporation (the *Company*), which will be held on Thursday, May 22, 2008 at 10:00 a.m., at the offices of the Company.

The section entitled *Disclosure of Principal Accountant Fees and Services* which appears on page 13 of the Proxy Statement is incorrect as it relates to 2007 information. The Audit Fees, Audit-Related Fees, Tax Fees, All Other Fees and Total Fees for 2007 under the table should have been reported as \$308,200, \$20,500, \$26,500, \$0 and \$355,200, respectively, instead of \$191,750, \$1,245, \$2,500, \$0 and \$210,995, respectively. We apologize for any inconvenience this may have caused. A correct table and description follows:

DISCLOSURE OF PRINCIPAL ACCOUNTANT FEES AND SERVICES

The following table presents aggregate fees billed to the Company for professional services rendered by Vitale, Caturano & Company, Ltd. for each of the last two fiscal years.

| | 2007 Fees | 2006 Fees |
|--------------------|-------------------|-------------------|
| Audit Fees | \$ 308,200 | \$ 165,000 |
| Audit-Related Fees | 20,500 | 59,500 |
| Tax Fees | 26,500 | 25,000 |
| All Other Fees | 0 | 0 |
| Total Fees | \$ 355,200 | \$ 249,500 |

Audit Fees were for professional services rendered for the audit of the Company's annual consolidated financial statements and review of consolidated financial statements included in the Company's Quarterly Reports on Form 10-Q and services that are normally provided by the independent registered public accounting firm in connection with statutory and regulatory filings or engagements.

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Audit-Related Fees were for assurance and related services that are reasonably related to the performance of the audit or review of the Company's financial statements and are not reported under *Audit Fees*.

Tax Fees were for professional services rendered for federal, state and international tax compliance, tax advice and tax planning.

You may revoke your proxy in the manner described in the Proxy Statement at any time before it has been voted at the Meeting. Any stockholder attending the Meeting may vote in person even if he or she has returned a proxy.

April 17, 2008
