

Mail Stop 6010

October 17, 2008

Stephen J. Vukadinovich
Chief Financial Officer
DPAC Technologies Corp.
5675 Hudson Industrial Park
Hudson, Ohio 44236

**Re: DPAC Technologies Corp.
Form 10-KSB for the fiscal year ended December 31, 2007
Filed March 31, 2008
File No. 000-14843**

Dear Mr. Vukadinovich:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Brian R. Cascio
Accounting Branch Chief