



DIVISION OF  
CORPORATION FINANCE

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

February 3, 2011

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

**Re: DPAC Technologies Corp.**  
**Form 10-K for the fiscal year ended December 31, 2009**  
**Filed April 15, 2010**  
**File No. 000-14843**

Dear Mr. Vukadinovich:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Brian Cascio  
Accounting Branch Chief