



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

December 17, 2009

Mr. Uri Friedlander  
Chief Financial Officer  
Digital Power Corporation  
41324 Christy Street  
Fremont, California 94538-3158

RE: **Digital Power Corporation**  
**Form 10-K for the fiscal year ended December 31, 2008**  
**Filed March 30, 2009**  
**File No. 001-12711**

Dear Mr. Friedlander:

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

Sincerely,

Jeffrey Jaramillo  
Accounting Branch Chief