

DIVISION OF CORPORATION FINANCE

Mail Stop 3030

December 29, 2016

<u>Via E-mail</u> Amos Kohn Chief Executive Officer Digital Power Corporation 48430 Lakeview Blvd. Fremont, CA 94638

> Re: Digital Power Corporation Registration Statement on Form S-3 Filed December 21, 2016 File No. 333-215237

Dear Mr. Kohn:

This is to advise you that we have not reviewed and will not review your registration statement.

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

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Caleb French at (202) 551-6947 with any questions.

Sincerely,

/s/ Caleb French for

Amanda Ravitz Assistant Director Office of Electronics and Machinery

cc: Daniel B. Eng, Esq. Weintraub Tobin Chediak Coleman Grodin, Law Corporation