

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

Mail Stop 6010

February 2, 2009

Via U.S. Mail

Mr. Shevach Saraf Chief Executive Officer Solitron Devices, Inc. 3301 Electronics Way West Palm Beach, FL 33407

> RE: **Solitron Devices, Inc. Item 4.01 Form 8-K** Filed January 23, 2009 File No. 1-04978

Dear Mr. Saraf:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn Accounting Branch Chief