

Mail Stop 6010

May 10, 2007

James A. Risher, Chief Executive Officer  
Del Global Technologies Corp  
11550 West King Street  
Franklin Park, Illinois 60131

Via U S Mail and FAX [ (847) 288-7911 ]

**Re: Del Global Technologies Corp  
Form 10-K for the fiscal year ended July 29, 2006  
Forms 10-Q for the quarters October 28, 2006 and January 27, 2007  
File No. 0-3319**

Dear Mr. Risher:

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

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant