

Mail Stop 6010

August 13, 2007

Jonathan Wax, Chief Executive Officer  
Digital Power Corporation  
41920 Christy Street  
Fremont, California 94538

Via U S Mail and FAX [ (510) 353-4023 ]

**Re: Digital Power Corporation  
Form 10-KSB for the fiscal year December 31, 2006  
Form 10-QSB for the March 31 and June 30, 2007  
File No. 1-12711**

Dear Mr. Wax:

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

Sincerely,

Brian R. Cascio  
Accounting Branch Chief