



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