



DIVISION OF  
CORPORATION FINANCE

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

Lorraine M. Breece  
Senior Vice President and Chief Financial Officer  
Digital Angel Corporation  
490 Villaume Avenue  
S. St. Paul, MN 55075

November 17, 2008

RE:           **Digital Angel Corporation**  
              **Form 10-Q for the Quarterly Period Ended June 30, 2008**  
              **Filed August 11, 2008**  
              **File No. 0-26020**

Dear Mr. Breece:

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

Sincerely,

Larry Spigel  
Assistant Director