



DIVISION OF  
CORPORATION FINANCE

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

September 19, 2013

Via E-mail

Scott R. Silverman  
Chief Executive Officer  
Digital Angel Corporation  
220 Congress Park Drive, Suite 200  
Delray Beach, FL 33445

**Re: Digital Angel Corporation**  
**Preliminary Information Statement on Schedule 14C**  
**Filed July 12, 2013**  
**File No. 000-26020**

Dear Mr. Silverman:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Celeste M. Murphy for

Larry Spigel  
Assistant Director