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DIGITAL POWER CORP  
Form 8-K  
September 12, 2002

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

Form 8-K

Current Report Pursuant to Section 13 or 15(d) of  
The Securities Exchange Act of 1934

Date of Report (Date of earliest event reported) September 10, 2002

DIGITAL POWER CORPORATION

(Exact name of registrant as specified in its charter)

California	1-12711	94-1721931
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(State or other jurisdiction of incorporation)	(Commission File No.)	(I.R.S. Employer Identification No.)

41920 Christy Street, Fremont, California 94538-3158  
(Address of principal executive offices)

(510) 657-2635  
(Registrant's telephone number, including area code)

ITEM 4. CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANTS.

On September 10, 2002, Digital Power Corporation (the "Registrant") engaged the accounting firm of Ernst & Young, as its independent certifying accountants for the remainder of the fiscal year ending December 31, 2002, including preparation of the audit and Form 10-KSB for the fiscal year ended December 31, 2002. On that same date, the Registrant notified Hein + Associates LLP of their dismissal. Hein + Associates LLP was the independent certifying accountant previously engaged to audit the Registrant's financial statements for the fiscal years and periods ended December 31, 2000 and December 31, 2001. The decision to change accountants was approved by the Audit Committee and the full Board of Directors of the Registrant.

During the Registrant's two most recent fiscal years and periods ended December 31, 2000 and December 31, 2001 and the subsequent interim period through September 10, 2002, there were no disagreements between the Registrant and Hein + Associates LLP on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedures, which disagreements if not resolved to their satisfaction would have caused them to make reference in connection with their opinion to the subject matter of this



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Southern California - Denver - Dallas - Houston

September 11, 2002

Securities and Exchange Commission  
Washington, D. C. 20549

Re: Digital Power Corporation (Commission File No. 1-12711)

Gentlemen:

We have read Item 4 of Digital Power Corporation's Form 8-K, dated September 10, 2002 and are in agreement with the statements contained therein as they relate to us.

Very truly yours,  
/S/ HEIN + ASSOCIATES LLP

HEIN + ASSOCIATES LLP  
Orange, California