# SOLITRON DEVICES INC Form SC 13G/A January 26, 2007

Schedule 13G/A

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

SCHEDULE 13G/A Under the Securities Exchange Act of 1934 (Amendment No. \_\_\_\_\_)\*

SOLITRON DEVICES, INC. (Name of Issuer)

Common Stock, par vale \$0.01 per share (Title of Class of Securities)

834256208 (CUSIP Number)

December 29, 2006 (Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Scheduleis filed:

[ ]Rule 13d-1(b) [ x ]Rule 13d-1(c) [ ]Rule 13d-1(d)

CUSIP No. 834256208.....

1.Names of Reporting Persons. I.R.S. Identification Nos. of above persons (entities only). .....ALEXANDER C TOPPAN

2. Check the Appropriate Box if a Member of a Group (See Instructions)

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(a) .....
(b) .....
3.SEC Use Only
4. Citizenship or Place of Organization
United States of America
Number of
Shares
Beneficially
Owned by
Each Reporting
Person With
5.Sole Voting Power
6.Shared Voting Power
172,100*
7.Sole Dispositive
Power.....
8.Shared Dispositive Power
172,100
9.Aggregate Amount Beneficially Owned by Each Reporting
Person.....
172,100*
10. Check if the Aggregate Amount in Row (9) Excludes Certain Shares (See
Instructions).....
11.Percent of Class Represented by Amount in Row (9)
7.6%**
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12. Type of Reporting Person (See Instructions) ΤN \* 172,100 shares of Issuer's common stock held by Reporting person in joint tenancy with spouse. \*\* Percentage based on 2,263,049 shares of Issuer's common stock outstanding as of November 30, 2006. Item 1(a)Name of Issuer SOLITRON DEVICES, INC. Item 1(b)Address of Issuer's Principal Executive Offices 3301 Electronics Way, West Palm beach, FL 33407 Item 2(a)Name of Person Filing Alexander C Toppan Item 2(b)Address of Principal Business Office or, if none, Residence 40 Spectacle Ridge Road, South Kent, CT 06795 Item 2(c)Citizenship United States of America Item 2(d) Title of Class of Securities Common Stock, par vale \$0.01 per share Item 2(e)CUSIP Number 834256208 Item 3.If this statement is filed pursuant to 13d-1(b) or 13d-2(b) or (c), check whether the person filing is a: ]Broker or dealer registered under section 15 of the Act (a) [ (15 U.S.C.78o). (b) [ |Bank as defined in section 3(a)(6) of the Act (15 U.S.C. 78c). ]Insurance company as defined in section 3(a)(19) of the Act (C)[ (15 U.S.C. 78c). ]Investment company registered under section 8 of the Investment (d) [ Company Act of 1940 (15 U.S.C 80a-8).

- (e) [ ]An investment adviser in accordance with 13d-1(b)(1)(ii)(E);
- (g) [ ]A parent holding company or control person in accordance with 13d-1(b)(1)(ii)(G);
- (h) [ ]A savings associations as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813);
- (i) [ ]A church plan that is excluded from the definition of an investment company under section 3(c) (14) of the Investment Company Act of 1940 (15 U.S.C. 80a-3);
- (j) [ ]Group, in accordance with 13d-1(b)(1)(ii)(J).

Item 4.Ownership. Provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item 1.

(a) Amount beneficially owned: \_172,100\_\_\_\_\_

(b)Percent of class: \_\_\_\_\_7.6%\_\_\_\_\_.

(c)Number of shares as to which the person has:

(i) Sole power to vote or to direct the vote \_\_\_\_\_.

(ii) Shared power to vote or to direct the vote \_\_172,100\_\_\_\_\_

(iii)Sole power to dispose or to direct the disposition of

(iv)Shared power to dispose or to direct the disposition of \_\_\_\_172,100\_\_\_\_\_.

Item 5. Ownership of Five Percent or Less of a Class

Not applicable

Item 6.Ownership of More than Five Percent on Behalf of Another Person.

\* 172,100 shares of Issuer's common stock held by Reporting person in joint tenancy with spouse, Mary Anne T Toppan.

Item 7.Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on By the Parent Holding Company or Control Person.

Not applicable.

Item 8.Identification and Classification of Members of the Group

\* 172,100 shares of Issuer's common stock held by Reporting person, Alexander C Toppan, in joint tenancy with spouse, Mary Anne T Toppan.

Item 9.Notice of Dissolution of Group

Not applicable.

Item 10.Certification

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired and are not held forthe purpose of or with the effect of changing or influencing the controlof the issuer of the securities and were not acquired and are not heldin connection with or as a participant in any transaction having that purpose or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Date January 26, 2007

Signature /s/ Alexander C Toppan