

Mail Stop 4561

March 11, 2009

Arunkumar Rajapandy  
Chief Executive Officer  
Digital Yearbook, Inc.  
848 N. Rainbow Boulevard, #2096  
Las Vegas, Nevada 89107

**Re: Digital Yearbook, Inc.**  
**Form 8-K**  
**Filed December 23, 2008**  
**Form 8-K/A**  
**Filed on February 25, 2009 and March 6, 2009**  
**File No. 000-52917**

Dear Mr. Rajapandy:

We have completed our review of your Item 4.01 Form 8-Ks and have no further comments at this time on the specific issues raised.

Sincerely,

Stephen Krikorian  
Accounting Branch Chief