

Mail Stop 4561

March 30, 2009

Arunkumar Rajapandy
President
Digital Yearbook, Inc.
3938 E. Grant Road, #453
Tucson, Arizona 85712

**Re: Digital Yearbook, Inc.
Form 8-K filed on December 11, 2008
File No. 000-52917**

Dear Mr. Rajapandy:

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

Sincerely,

/s/ Stephen Krikorian

Stephen Krikorian
Accounting Branch Chief