



DIVISION OF
CORPORATION FINANCE

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

January 27, 2011

Arunkumar Rajapandy
Chief Executive Officer
Digital Yearbook, Inc.
3039 E Grant Rd, #453
Tucson, AZ 85712

**Re: Digital Yearbook, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
Forms 10-Q for the Fiscal Quarters Ended March 31, June 30 and
September 30, 2010
File No. 000-52917**

Dear Mr. Rajapandy:

We have completed our review of the above referenced filing and have no further comments at this time on the specific issues raised.

Sincerely,

Stephen G. Krikorian
Accounting Branch Chief