



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

March 18, 2009

**Via U.S. Mail and Fax**

Jay Rifkin  
Chief Executive Officer  
Digicorp, Inc./China Youth Media, Inc.  
4143 Glencoe Avenue, Unit B  
Marina Del Ray, CA 90292

**RE: Digicorp, Inc./China Youth Media, Inc.  
Form 10-KSB for the fiscal year ended December 31, 2007  
Filed April 16, 2008 and  
Forms 10-Q for the periods ended March 31, 2008, June 30, 2008 and September  
30, 2008  
Filed May 19, 2008, August 19, 2008, and November 19, 2008, respectively  
File No. 0-33067**

Dear Mr.Rifkin:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director