

SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, DC 20549

## FORM 12b-25

Commission File Number: 000-33067

## NOTIFICATION OF LATE FILING

(Check One):

☒ Form 10-K ☐ Form 20-F ☐ Form 11-K  
☐ Form 10-Q ☐ Form N-SAR

For Period Ended: December 31, 2007

☐ Transition Report on Form 10-K  
☐ Transition Report on Form 10-Q  
☐ Transition Report on Form 20-F  
☐ Transition Report on Form N-SAR  
☐ Transition Report on Form 11-K

For the Transition Period Ended: N/A

NOTHING IN THIS FORM SHALL BE CONSTRUED TO IMPLY THAT THE COMMISSION HAS VERIFIED  
ANY INFORMATION CONTAINED HEREIN.

If the notification relates to a portion of the filing checked above, identify the Item(s) to which the notification relates:  
N/A

## PART I. REGISTRANT INFORMATION

Full name of registrant: DIGICORP, INC.

Former name if applicable: N/A

Address of principal executive office (Street and number):

4143 Glencoe Avenue, Unit B

City, State and Zip Code:

Marina Del Rey, California 90292

## Part II. RULES 12b-25 (b) AND (c)

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check appropriate box.)

- ☒ (a) The reasons described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;
- ☒ (b) The subject annual report, semi-annual report, transition report on Form 10-K, 20-F, 11-K or Form N-SAR, or portion thereof will be filed on or before the 15th calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q, or portion thereof will be filed on or before the fifth calendar day following the prescribed due date; and
- ☐ (c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

## PART III. NARRATIVE

State below in reasonable detail the reasons why Form 10-K, 11-K, 20-F, 10-Q, N-SAR or the transition report or portion thereof could not be filed within the prescribed time period.

SEE RIDER ANNEXED HERETO.

## PART IV. OTHER INFORMATION

- (1) Name and telephone number of person to contact in regard to this notification:  
 Name: Jay Rifkin  
 Area Code and Telephone number: (310) 728-1450
- (2) Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports) been filed? If the answer is no, identify report(s). ☒ Yes ☐ No
- (3) Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof?. ☒ Yes ☐ No

If so, attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

DIGICORP, INC. has caused this notification to be signed on its behalf by the undersigned thereunto duly authorized.

Date: March 31, 2008

By: /s/ Jay Rifkin  
 Name: Jay Rifkin  
 Title: Chief Executive Officer

ATTENTION  
 INTENTIONAL MISSTATEMENTS OR OMISSIONS OF FACT CONSTITUTE FEDERAL CRIMINAL  
 VIOLATIONS (SEE 18 U.S.C. 1001).

DIGICORP, INC.

RIDER TO FORM 12b-25

### PART III - NARRATIVE

The Registrant's Annual Report on Form 10-KSB for the year ended December 31, 2007 cannot be filed within the prescribed time period because the Registrant requires additional time for compilation and review to insure adequate disclosure of certain information required to be included in the Form 10-KSB. The Registrant's Annual Report on Form 10-KSB will be filed on or before the 15th calendar day following the prescribed due date.

### PART IV - OTHER INFORMATION

- (3) The Registrant anticipates that its revenue, operating expenses and net loss for the year ended December 31, 2007 are significantly less than the revenue, expenses and net loss for the year ended December 31, 2006. For 2006, the Registrant had revenue of \$841,000, operating expenses of \$5,840,000 and a net loss of \$5,081,000. For the year ended December 31, 2007, the Registrant reasonably estimates that it had total revenue of \$592,000, operating expenses of \$2,801,000, and a net loss of \$2,389,000.