



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