

Mail Stop 3561

March 13, 2008

Mr. Jay Rifkin
Chief Executive Officer
Digicorp, Inc.
4143 Glencoe Avenue
Marina Del Ray, CA 90292

**Re: Digicorp, Inc.
Form 10-KSB for the Fiscal Year Ended December 31, 2005
File No. 000-33067**

Dear Mr. Rifkin:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Tia Jenkins
Senior Assistant Chief Accountant
Office of Beverages, Apparel and
Health Care Services