



DIVISION OF  
CORPORATION FINANCE

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

October 17, 2019

K.W. Diepholz  
Chairman and Chief Executive Officer  
DynaResource, Inc.  
222 W. Las Colinas Blvd.  
Suite 1900 North Tower  
Irving, Texas 75039

**Re: DynaResource, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2018**  
**Form 10-K for Fiscal Year Ended December 31, 2017**  
**File No. 000-30371**

Dear Mr. Diepholz:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation