



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
100 F Street, N.E.
WASHINGTON, D.C. 20549-7010

September 16, 2008

Mr. Gerald Schiano
Chief Financial Officer
Dynamic Natural Resources, Inc.
78 South Street
Wrentham, MA 02093

Re: Dynamic Natural Resources, Inc.
Form 10-KSB/A for the Year Ended December 31, 2007
Form 10-Q/A for the period Ended March 31, 2008
File No. 333-131224

Dear Mr. Schiano:

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

Sincerely,

Chris White
Branch Chief