



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 7010

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

September 18, 2008

*U.S. Mail*

Scott Masse, Chief Executive Officer  
Dynamic Natural Resources, Inc.  
78 South Street, Suite 2002  
Wrentham, MA 02093

**Re: Dynamic Natural Resources, Inc.  
Amendment No. 3 to Schedule 14C  
Filed August 20, 2008  
File No. 333-131224**

Dear Mr. Masse:

We have completed our review of your Schedule 14C and related filings and have no further comments at this time.

Sincerely,

Anne Nguyen Parker  
Branch Chief