



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F Street, NE  
WASHINGTON, D.C. 20549

April 24, 2014

Via facsimile

Mr. Ron Weissberg  
14 Menachem Begin Street  
Ramat Gan 52700 Israel

**Re: Dynamic Applications Corp. (the "Company")**  
**File No.: 0-54856**

Dear Mr. Weissberg,

In your letter dated April 16, 2014, you request a waiver from the audit requirement for the cumulative period from inception.

Based on the information provided, we will not object to your proposal.

The staff's conclusion is based solely on the information included in your letter. Different or additional material information could lead to a different conclusion. If you have any questions regarding this letter, please call me at (202) 551-3747.

Sincerely,

Tricia Armelin  
Associate Chief Accountant