



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

February 24, 2009

Joseph Russo  
Dynamic Acquisition Inc.  
24 Scarsdale Avenue  
Scarsdale, NY 10583

**Re: Dynamic Acquisition Inc.  
Registration Statement on Form 10-12G  
Filed December 4, 2008  
File No. 000-53517**

Dear Mr. Russo:

We have completed our review of your Form 10-12G and have no further comments at this time.

Sincerely,

/s/ Celeste M. Murphy  
Legal Branch Chief

cc: M. David Sayid, Esq.  
Sayid and Associates LLP  
Via facsimile: (212) 247-7535