



DIVISION OF  
CORPORATION FINANCE

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

June 30, 2014

Via E-mail

Ms. Jolanta Gajdzis  
President and Chief Executive Officer and Chief Financial Officer  
Dinamo Corp.  
35 Frensham Walk, Farnham Common, Slough  
Buckinghamshire SL2 3QF, UK

**RE: Dinamo Corp.  
Item 4.01 Form 8-K  
Filed June 12, 2014  
File No. 333-189550**

Dear Ms. Gajdzis:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jeffrey Gordon

Jeffrey Gordon  
Staff Accountant