



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

August 3, 2010

Mr. Richard Johnson  
Chief Financial Officer  
Dynasil Corporation of America  
385 Cooper Road  
West Berlin, NJ 08091

**Re: Dynasil Corporation of America  
Form 10-K for the fiscal year ended September 30, 2009  
File No. 0-27503**

Dear Mr. Johnson:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any questions regarding our review of your filings, please direct them to Mindy Hooker, Staff Accountant, at (202) 551-3732, Anne McConnell, Senior Staff Accountant, at (202) 551-3709 or to the undersigned at (202) 551-3689.

Sincerely,

John Hartz  
Sr. Asst. Chief Accountant