



DIVISION OF
CORPORATION FINANCE

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

August 22, 2012

Via Email

Mr. James Michael Whitfield
Chief Executive Officer
Dynamic Energy Alliance Corporation
Memphis Clark Tower
5100 Poplar Avenue, Ste. 2700
Memphis, TN 38137

Re: Dynamic Energy Alliance Corporation
Form 10-K for the Year Ended December 31, 2011
Filed April 16, 2012
File No. 000-11050

Dear Mr. Whitfield:

We have completed our review of your filing. 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 includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Kevin L. Vaughn

Kevin L. Vaughn
Accounting Branch Chief