



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

Mail Stop 3030

September 3, 2009

Via U.S. Mail

Mr. Kelvyn H. Cullimore, Jr.  
Chief Executive Officer  
Dynatronics Corporation  
7030 Park Centre Drive  
Salt Lake City, UT 84121

**Re: Dynatronics Corporation  
Form 10-KSB for the fiscal year ended June 30, 2008  
File No. 000-12697**

Dear Mr. Cullimore:

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

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief