



DIVISION OF  
CORPORATION FINANCE

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

April 19, 2017

Kelvyn H. Cullimore  
Chief Executive Officer  
Dynatronics Corporation  
7030 Park Centre Dr.  
Cottonwood Heights, UT 84121

**Re: Dynatronics Corporation  
Registration Statement on Form S-3  
Filed April 14, 2017  
File No. 333-217322**

Dear Mr. Cullimore:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Brian Soares at (202) 551-3580 with any questions.

Sincerely,

/s/ Brian Soares for

Amanda Ravitz  
Assistant Director  
Office of Electronics and Machinery

cc: Kevin Pinegar, Esq.  
Durham Jones & Pinegar, P.C.