

Via Facsimile and U.S. Mail
Mail Stop 6010

April 10, 2008

Philip S. Chan
Chief Financial Officer
Dynacq Healthcare, Inc.
10304 Interstate 10 East, Suite 369
Houston, TX 77029

**Re: Dynacq Healthcare, Inc.
Form 10-K for Fiscal Year Ended August 31, 2007
Filed November 13, 2007
File No. 000-21574**

Dear Mr. Chan:

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

Sincerely,

Carlton E. Tartar
Branch Chief