



DIVISION OF  
CORPORATION FINANCE

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

June 8, 2010

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 the Fiscal Year Ended August 31, 2009**  
**DEF 14A filed December 29, 2009**  
**Form 10-Q for the Quarterly Period Ended November 30, 2009**  
**File Number: 000-21574**

Dear Mr. Chan:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Joel Parker  
Accounting Branch Chief