



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