



DIVISION OF  
CORPORATION FINANCE

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

November 22, 2013

Via Email

Terry M. Atkinson  
Chief Financial Officer  
Dynatronics Corporation  
7030 Park Centre Drive  
Cottonwood Heights, Utah 84121

**Re: Dynatronics Corporation  
Form 10-K for the Fiscal Year Ended June 30, 2013  
Filed September 30, 2013  
File No. 000-12697**

Dear Mr. Atkinson:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Martin James

Martin James  
Senior Assistant Chief Accountant