



DIVISION OF  
CORPORATION FINANCE

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

August 2, 2022

Koy W. Diepholz  
CEO/President, CFO/Treasurer  
DYNARESOURCE INC  
222 W Las Colinas Blvd, Suite 1910 North Tower  
Irving, Texas 75039

**Re: DYNARESOURCE INC**  
**Form 10-K for the Fiscal Year Ended December 31, 2021**  
**Filed March 24, 2022**  
**File No. 000-30371**

Dear Mr. Diepholz:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Form 10-K

Cautionary Note to United States Investors, page 3

1. We note you reference Industry Guide 7 in this section and elsewhere in your filing. Industry Guide 7 has been replaced by Section 1300 of Regulation S-K. Please make the appropriate changes in your filing to comply with Section 1300 of Regulation S-K.

San Jose de Gracia Property, page 6

2. We note your individual property disclosure is incomplete. Please revise your disclosure to provide complete individual property disclosure as required by Item 1304(b) of Regulation S-K.

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.

Koy W. Diepholz  
DYNARESOURCE INC  
August 2, 2022  
Page 2

You may contact Ken Schuler, Mine Engineer, at (202)551-3718 or Craig Arakawa, Accounting Branch Chief, at (202)551-3650 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation