FORM 10-Q

Quarterly report pursuant to sections 13 or 15(d)

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Dynamic Nutra Enterprises Holdings, Inc.

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SIC: **2834** Pharmaceutical preparations

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

FORM 10-Q

(Mark One)

☒ **QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the quarterly period ended November 30, 2012

or

☐ **TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the transition period from __________ to __________

Commission file number: 333-176587

DYNAMIC NUTRA ENTERPRISES HOLDINGS, INC.
(Exact name of registrant as specified in its charter)

Nevada	**27-3492854**
(State or other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification No.)
3929 Browning Place Raleigh, NC	**27609**
(Address of principal executive offices)	(Zip Code)

(919) 637-9302
(Registrant's telephone number, including area code)

N/A
(Former name, former address and former fiscal year, if changed since last report)

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes ☒ No ☐

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate website, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes ☒ No ☐

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer ☐	Accelerated filer ☐
Non-accelerated filer ☐ (Do not check if a smaller reporting company)	Smaller reporting company ☒

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Act). Yes ☐ No ☒

As of January 14, 2013, there were 7,040,000 shares of Common Stock, par value $0.0001 per share, outstanding.

DYNAMIC NUTRA ENTERPRISES HOLDINGS, INC.

QUARTERLY REPORT ON FORM 10-Q
November 30, 2012

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PART I – FINANCIAL INFORMATION

Item 1. Financial Statements.

DYNAMIC NUTRA ENTERPRISES HOLDINGS, INC.
(A DEVELOPMENT STAGE COMPANY)

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Dynamic Nutra Enterprises Holdings, Inc
(A Development Stage Company)
Condensed Balance Sheets

	November 30, 2012 (Unaudited)	May 31, 2012
Assets		
Current Assets:		
Cash	$ 1,096	$ 22,803
Total Current Assets	1,096	22,803
Property and equipment, net	-	1,881
Total Assets	$ 1,096	$ 24,684
Liabilities and Stockholders' Equity (Deficiency)		
Current Liabilities:		
Accounts payable	$ 35,245	$ 1,799
Total Current Liabilities	35,245	1,799
Commitments and Contingencies (See Note 4)		
Stockholders' Equity (Deficiency):		
Preferred stock, $0.0001 par value; 10,000,000 shares authorized;		
none issued and outstanding	-	-
Common stock, $0.0001 par value, 100,000,000 shares authorized;		
7,040,000 and 7,040,000 shares issued and outstanding, respectively	704	704
Additional paid-in capital	201,761	198,381
Deficit accumulated during the development stage	(236,614)	(176,200)
Total Stockholders' Equity (Deficiency)	(34,149)	22,885
Total Liabilities and Stockholders' Equity (Deficiency)	$ 1,096	$ 24,684

See accompanying notes to condensed unaudited financial statements

Dynamic Nutra Enterprises Holdings, Inc
(A Development Stage Company)
Condensed Statements of Operations
(Unaudited)

	For the Three Months Ended		For the Six Months Ended		For the period from June 8, 2010 (Inception) to
	November 30, 2012	November 30, 2011	November 30, 2012	November 30, 2011	November 30, 2012
Revenues	$ -	$ 120	$ -	$ 357	$ 1,828
Operating Expenses					
Consulting expense	15,000	15,000	30,000	30,000	115,440
Professional expense	4,468	4,446	16,681	28,146	78,425
Officers compensation	-	-	-	-	4,900
Advertising expense	-	-	-	-	6,170
In kind contribution of services	1,690		3,380	-	10,140
General and administrative	(2,386)	2,121	8,773	4,263	21,787
Impairment loss from website development	1,580	-	1,580	-	1,580
Total Operating Expenses	20,352	21,567	60,414	62,409	238,442
Loss from Operations	(20,352)	(21,447)	(60,414)	(62,052)	(236,614)
Net loss	$ (20,352)	$ (21,447)	$ (60,414)	$ (62,052)	$ (236,614)
Net loss per share - basic and diluted	$ (0.00)	$ (0.00)	$ (0.01)	$ (0.01)	$ (0.04)
Weighted average number of shares outstanding during the period - basic and diluted	7,040,000	7,040,000	7,040,000	7,040,000	6,646,454

See accompanying notes to condensed unaudited financial statements

Dynamic Nutra Enterprises Holdings, Inc.
(A Development Stage Company)
Condensed Statement of Changes in Stockholders' Equity (Deficiency)
For the Period From June 8, 2010 (Inception) to November 30, 2012
(Unaudited)

	Preferred Stock $.001 Par Value		Common stock $0.0001 Par Value		Additional	Deficit accumulated	Total
	Number of Shares	Amount	Shares	Amount	Paid-in Capital	during the development stage	Stockholder's Equity (Deficiency)
Balance June 8, 2010	-	-	-	$ -	$ -	$ -	$ -
Common Stock issued at par to Founder for cash and services	-	-	5,000,000	500	-	-	500
Common stock issued through private placement memorandum for cash ($0.10)	-	-	2,040,000	204	203,796	-	204,000
Blue Sky Fees	-	-	-	-	(12,175)	-	(12,175)
Net loss for the period from June 8, 2010 (inception) to May 31, 2011	-	-	-	-	-	(39,640)	(39,640)
Balance, May 31, 2011	-	-	7,040,000	704	191,621	(39,640)	152,685
In kind contribution of services	-	-	-	-	6,760	-	6,760
Net loss for the year ended May 31, 2012	-	-	-	-	-	(136,560)	(136,560)
Balalnce, May 31, 2012	-	-	7,040,000	704	198,381	(176,200)	22,885
In kind contribution of services	-	-	-	-	3,380	-	3,380
Net loss for the six months ended November 30, 2012	-	-	-	-	-	(60,414)	(60,414)
Balalnce, November 30, 2012	**-**	**$ -**	**7,040,000**	**$ 704**	**$ 201,761**	**$ (236,614)**	**$ (34,149)**

See accompanying notes to condensed unaudited financial statements

Dynamic Nutra Enterprises Holdings, Inc
(A Development Stage Company)
Condensed Statements of Cash Flows
(Unaudited)

	For the Six Months Ended November 30, 2012	For the Six Months Ended November 30, 2011	For the period from June 8, 2010 (Inception) to November 30, 2012
CASH FLOWS FROM OPERATING ACTIVITIES:			
Net Loss	$ (60,414)	$ (62,052)	$ (236,614)
Adjustments to reconcile net loss to cash used in operating activities:			
Amortization Expense	301	299	1,420
Stock issued for services - related party	-	-	500
In kind contribution of services	3,380	-	10,140
Impairment loss on website development	1,580	-	1,580
Changes in operating assets and liabilities:			
(Increase) in accounts receivable	-	128	-
(Decrease)Increase in accounts payable	33,446	(7,106)	35,245
Net Cash Used In Operating Activities	(21,707)	(68,731)	(187,729)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Payments for property and equipment	-	-	(3,000)
Net Cash Provided By Investing Activities	-	-	(3,000)
CASH FLOWS FROM FINANCING ACTIVITIES:			
Proceeds from issuance of common stock	-	-	191,825
Net Cash Provided By Financing Activities	-	-	191,825
Net Increase (Decrease) in Cash and Cash Equivalents	(21,707)	(68,731)	1,096
Cash and Cash Equivalents - Beginning of Period	22,803	160,077	-
Cash and Cash Equivalents - End of Period	**$ 1,096**	**$ 91,346**	**$ 1,096**
SUPPLEMENTARY CASH FLOW INFORMATION:			
Cash Paid During the Period for:			
Taxes	$ -	$ -	$ -
Interest	$ -	$ -	$ -

See accompanying notes to condensed unaudited financial statements

DYNAMIC NUTRA ENTERPRISES HOLDINGS, INC.
(A DEVELOPMENT STAGE COMPANY)
NOTES TO CONDENSED FINANCIAL STATEMENTS
AS OF NOVEMBER 30, 2012

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND ORGANIZATION

(A) Basis of Presentation

The accompanying condensed unaudited financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America and the rules and regulations of the Securities and Exchange Commission for interim financial information. Accordingly, they do not include all the information necessary for a comprehensive presentation of financial position and results of operations.

It is management's opinion however, that all material adjustments (consisting of normal recurring adjustments) have been made, which are necessary for a fair financial statements presentation. The results for the interim period are not necessarily indicative of the results to be expected for the year.

Dynamic Nutra Enterprises Holdings, Inc. (a development stage company) (the "Company") ("DNE") was incorporated under the laws of the State of Nevada on June 8, 2010 to manufacture and market a brewer's yeast product called Beta Glucan™ that can eliminate acne for a majority of people who use it as a dietary supplement. In addition, DNE plans to partner with a network marketing organization to sell the highly successful Xango™ nutraceutical product line.

Activities during the development stage include developing the business plan and raising capital.

(B) Use of Estimates

In preparing financial statements in conformity with generally accepted accounting principles, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and revenues and expenses during the reported period. Actual results could differ from those estimates. Significant estimates include estimated lives of depreciable assets and valuation of deferred tax assets.

(C) Cash and Cash Equivalents

The Company considers all highly liquid temporary cash investments with an original maturity of three months or less to be cash equivalents. At November 30, 2012 and May 31, 2012, the Company had no cash equivalents.

(D) Website Development Costs

The Company has adopted the provisions of FASB Accounting Standards Codification No. 350 Intangible-Goodwills and Other. Costs incurred in the planning stage of a website are expensed, while costs incurred in the development stage are capitalized and amortized over the estimated five year life of the asset. During the period ended May 31, 2011, the Company incurred $3,000 in website development costs.

During the quarter ended November 30, 2012, the Company determined that the website was fully impaired and recognized an impairment of $1,580.

(E) Loss Per Share

In accordance with the accounting guidance now codified as FASB ASC Topic 260, "Earnings per Share" basic loss per share is computed by dividing net loss by weighted average number of shares of common stock outstanding during each period. Diluted loss per share is computed by dividing net loss by the weighted average number of shares of common stock, common stock equivalents and potentially dilutive securities outstanding during the period. There are no common stock equivalents outstanding and therefore a separate computation of diluted loss per share is not presented.

(F) Advertising Expense

Advertising and marketing costs are expensed as incurred. Advertising and marketing expense was $0, $0, $6,170 for the six months ended November 30, 2012 and 2011, and the period from June 8, 2010 (inception) to November 30, 2012, respectively.

(G) Income Taxes

The Company accounts for income taxes under FASB Codification Topic 740-10-25 ("ASC 740-10-25"). Under ASC 740-10-25, deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. Under ASC 740-10-25, the effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date.

(H) Business Segments

The Company operates in one segment and therefore segment information is not presented.

(I) Revenue Recognition

The Company will recognize revenue on arrangements in accordance with FASB ASC No. 605, “Revenue Recognition”. In all cases, revenue is recognized only when the price is fixed and determinable, persuasive evidence of an arrangement exists, the service is performed and collectability of the resulting receivable is reasonably assured. The Company recognizes revenue from commissions earned upon the purchase of nutraceutical products by its network members monthly as commissions are earned. The rate of commissions earned is based on the total monthly sales volume and ranges between 5-10% of net sales.

The Company will recognize revenue from the sale of Beta Glucan net of any sales discounts and incentives at the time the price is fixed and determinable, the products are shipped and the collections are reasonably assured. The Company will recognize any promotional products, samples or incentives as cost of goods sold following the guidance of ASC 605-50-25. The Company will include shipping revenue in gross sales and includes the cost of shipping in cost of goods sold.

(J) Concentration of Credit Risk

The Company at times has cash in banks in excess of FDIC insurance limits. The Company had no cash in excess of FDIC insurance limits at November 30, 2012.

At May 31, 2011, the Company had a sales and accounts receivable concentration of 100% with one customer. During 2012, 100% of sales were from one customer. If the Company were to lose this one customer, it would result in a material loss.

(K) Fair Value of Financial Instruments

The Company applies the accounting guidance under Financial Accounting Standards Board (“FASB”) ASC 820-10, *“Fair Value Measurements”*, as well as certain related FASB staff positions. This guidance defines fair value as the price that would be received from m selling an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. When determining the fair value measurements for assets and liabilities required to be recorded at fair value, the Company considers the principal or most advantageous market in which it would transact business and considers assumptions that marketplace participants would use when pricing the asset or liability, such as inherent risk, transfer restrictions, and risk of nonperformance.

The guidance also establishes a fair value hierarchy for measurements of fair value as follows:

- Level 1 – quoted market prices in active markets for identical assets or liabilities.
- Level 2 - inputs other than Level 1 that are observable, either directly or indirectly, such as quoted prices in active markets for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.
- Level 3 – unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

At November 30, 2012, the Company has no instruments that require additional disclosure.

(L) Recent Accounting Pronouncements

In December 2011, FASB issued Accounting Standards Update 2011-11, Balance Sheet - Disclosures about Offsetting Assets and Liabilities” to enhance disclosure requirements relating to the offsetting of assets and liabilities on an entity's balance sheet. The update requires enhanced disclosures regarding assets and liabilities that are presented net or gross in the statement of financial position when the right of offset exists, or that are subject to an enforceable master netting arrangement. The new disclosure requirements relating to this update are retrospective and effective for annual and interim periods beginning on or after January 1, 2013. The update only requires additional disclosures, as such, we do not expect that the adoption of this standard will have a material impact on our results of operations, cash flows or financial condition.

In July 2012, FASB issued Accounting Standards Update 2012-01, Balance Sheet – Subtopic 954-430, Health Care Entities—Deferred Revenue, requires that a continuing care retirement community recognize a deferral of revenue when a contract between a continuing care retirement community and a resident stipulates that (1) a portion of the advanced fee is refundable if the contract holder’s unit is reoccupied by a subsequent resident, (2) the refund is limited to the proceeds of reoccupancy, and (3) the legal environment and the entity’s management policy and practice support the withholding of refunds under condition (2). Questions have arisen in practice about cases where the refund depends on reoccupancy. The objective of this Update is to clarify the reporting for refundable advance fees received by continuing care retirement communities. The amendments in this update are effective for fiscal periods beginning after December 15, 2013. Early adoption is permitted. The amendments in this Update should be applied retrospectively by recording a cumulative-effect adjustment to opening retained earnings (or unrestricted net assets) as of the beginning of the earliest period presented.

In July 2012, FASB issued Accounting Standards Update 2012-02, Balance Sheet- Intangibles- Goodwill and Other (Topic 350): Testing Indefinite-Lived Intangible Assets for Impairment is an Amendment to FASB Accounting Standards Update 2011-08. The objective of the amendments in this Update is to reduce the cost and complexity of performing an impairment test for indefinite-lived intangible assets by simplifying how an entity tests those assets for impairment and to improve consistency in impairment testing guidance among long-lived asset categories. The amendments permit an entity first to assess qualitative factors to determine whether it is more likely than not that an indefinite-lived intangible asset is impaired as a basis for determining whether it is necessary to perform the quantitative impairment test in accordance with Subtopic 350-30, Intangibles—Goodwill and Other—General Intangibles Other than Goodwill. The more-likely-than-not threshold is defined as having a likelihood of more than 50 percent. The amendments are effective for annual and interim impairment tests performed for fiscal years beginning after September 15, 2012. Early adoption is permitted, including for annual and interim impairment tests performed as of a date before July 27, 2012, if a public entity’s financial statements for the most recent annual or interim period have not yet been issued or, for nonpublic entities, have not yet been made available for issuance.

NOTE 2 WEBSITE DEVELOPMENT COSTS

	November 30, 2012	May 31, 2012
Website development costs	$ -	$ 3,000
Accumulated amortization	-	(1,119)
Total	$ -	$ 1,881

Amortization expense was $301, $299, $1,420 for the six months ended November 30, 2012 and 2011, and the period from June 8, 2010 (inception) to November 30, 2012, respectively.

During the quarter ended November 30, 2012, the Company determined that the website was fully impaired and recognized an impairment of $1,580.

NOTE 3 STOCKHOLDERS' EQUITY

(A) Preferred Stock

The Company's Articles of Incorporation authorize 10,000,000 shares of preferred stock with a par value of $.0001 with rights and preferences to be determined by the Board of Directors.

(B) Common Stock Issued for Cash and Services

For the period ended May 31, 2011, the Company issued 2,040,000 shares of common stock for $204,000 ($0.10/share) and paid direct offering cost of $12,175. The Company also issued 5,000,000 shares of common stock to its founder for $100 in cash and services with a fair value of $400 ($0.0001 per share) (See Note 5).

(C) In Kind Contribution of Services

For the six months ended November 30, 2012, the Officers of the Company contributed services having a fair value of $3,380 (See Note 5).

For the year ended May 31, 2012, the Officers of the Company contributed services having a fair value of $6,760 (See Note 5).

NOTE 4 COMMITMENTS AND CONTINGENCIES

On January 1, 2011, the Company entered into a consulting agreement to receive administrative and other miscellaneous services. The Company is required to pay $5,000 a month. The agreement is to remain in effect unless either party desires to cancel the agreement. The Company paid $17,500 and $30,000 for services for the six months ended November 30, 2012 and 2011, respectively.

On July 15, 2010, the Company entered into a $10,000 consulting agreement for services to further the business. These services include, but are not limited to the following: identify individuals and groups that may have an interest in learning more about the product offerings and invite these individuals and groups to listen to a presentation and assist the team with follow up. This agreement is to remain in effect unless either party desires to cancel the agreement. No services were rendered as of May 31, 2012.

From time to time, the Company may become involved in various lawsuits and legal proceedings, which arise in the ordinary course of business. However, litigation is subject to inherent uncertainties, and an adverse result in these or other matters may arise that may harm its business. The Company is currently not aware of any such legal proceedings or claims that they believe will have, individually or in the aggregate, a material adverse affect on its business, financial condition or operating results.

NOTE 5 RELATED PARTY TRANSACTIONS

For the six months ended November 30, 2012, the Officers of the Company contributed services having a fair value of $3,380 (See Note 3(C)).

For the year ended May 31, 2012, the Officers of the Company contributed services having a fair value of $6,760 (See Note 3(C)).

For the period ended May 31, 2011, the Company issued 2,040,000 shares of common stock for $204,000 ($0.10/share) and paid direct offering cost of $12,175. The Company also issued 5,000,000 shares of common stock to its founder for $100 in cash and services with a fair value of $400 ($0.0001 per share) (See Note 3(B)).

The Company paid $4,500 to the Officers of the Company as compensation expense during 2011.

NOTE 6 GOING CONCERN

As reflected in the accompanying condensed unaudited financial statements, the Company is in the development stage with limited operations, a negative working capital and stockholders deficiency of $34,149, has used cash in operations of $187,729 from inception and has a net loss since inception of $236,614. This raises substantial doubt about its ability to continue as a going concern. The ability of the Company to continue as a going concern is dependent on the Company's ability to raise additional capital and implement its business plan. The financial statements do not include any adjustments that might be necessary if the Company is unable to continue as a going concern.

Management believes that actions presently being taken to obtain additional funding and implement its strategic plans provide the opportunity for the Company to continue as a going concern.

Item 2. Management's Discussion and Analysis of Financial Condition and Results of Operations.

The following discussion provides information which management believes is relevant to an assessment and understanding of our results of operations and financial condition. The discussion should be read along with our financial statements and notes thereto contained elsewhere in this Report. The following discussion and analysis contains forward-looking statements, which involve risks and uncertainties. Our actual results may differ significantly from the results, expectations and plans discussed in these forward-looking statements.

Overview

Dynamic Nutra Enterprises Holdings, Inc. ("we" or the "Company"), a Nevada Corporation, was incorporated in June 2010 to market and sell a brewer's yeast product called Beta Glucan™ or by the trade name "Viasalus"; this product has been shown to eliminate acne for a majority of people who use it as a dietary supplement. Beta 1, 3/1, 6-D glucans, the active component of Beta Glucan, is an immune system modulator that has been be used successfully for years to ward off disease in humans and livestock. In addition, as of July 1, 2010, DNE has partnered with a network marketing organization to sell the highly successful Xango™ nutraceutical product line. DNE will evaluate the revenue benefits of upselling Xango products at the point of sale.

We have entered into an agreement with Viasalus, LLC, third-party manufacturer, for the purchase of a brewer's yeast product sold under the trade name of Viasalus. Brewer's Yeast used as a dietary supplement and feed additive has been shown to offer support to the human and animal immune system, significantly reducing susceptibility to illness and disease. In response to antidotal references to its acne-clearing properties, Merck scientists in 1989 conducted a double-blind trial with 139 subjects using a simple brewer's yeast, called Saccharomyces. Results of this five-month test credited brewer's yeast with eliminating acne in 80 percent of the trial subjects using the supplement.

Through a contract manufacturer, we can obtain biologically active, high-potency Beta Glucan offering an advantage over other companies producing brewer's yeast products for the nutraceutical (dietary supplement) market. Based on the fact that our nutraceutical products are dietary supplements, no FDA approval is required prior their sale to the consuming public.

Marketing and Sales

DNE plans to launch a new e-commerce web site and produce a series of online ads geared to begin generating sales of Beta Glucan. The marketing strategy is to promote the acne clearing benefits of Beta Glucan on the company's web site and to drive traffic to that web site through ads placed on targeted web sites that reach a broad audience of prospective customers.

DNE will work with Paradigm Visions, Inc. ("Paradigm"), a firm that specializes in online and network marketing to produce and test a series of ads before launching a full online advertising and marketing campaign to build sales. In that regard, we have retained the Paradigm in order to design our fully functioning website for the purposes of marketing and selling the Beta Glucan products. The target customer for Beta Glucan includes teens and their parents, and young adults who suffer from chronic acne.

The sales strategy is to offer the first month's supply of Viasalus for the cost of shipping only. When ordering the first month's supply, customers will be asked for a valid credit card and to opt-in for automated shipments at selected intervals. Customers can choose from shipment intervals of one, three and six months to ensure uninterrupted supply. They can cancel their subscription at any time and have two weeks from shipment of the first month's supply to cancel before the first interval shipment is billed. Our planned pricing for one month's supply of Viasalus is $49.95. A three months' supply will be priced at $125 and a six months' supply will be priced at $250. Viasalus is packaged in bottles of 90 capsules. Each capsule contains 10 mgs of beta 1,3/1, 6-D glucans.

DNE plans to begin upselling other nutraceutical supplement products at the point of sale. Upselling —promoting complimentary products — has proven quite effective in increasing revenues when a customer is placing an order online or via telephone.

The Company has identified a number of complementary nutraceutical products it can offer to customers who order Beta Glucan.

Product Line Extension through Xango™ Network

DNE plans to tap into the highly successful network marketing organization, Xango™, to extend its nutraceutical product offering for increased revenues. Xango was formed in 2002 to market and sell a mangosteen fruit-based supplement by the same name. On July 1, 2010, we signed a distributor agreement to sell Xango products and we will recruit additional distributors using personal invitation and invitation through our web site.

On July 1, 2010, we signed a distributor agreement whereby we became a distributor for the Xango product portfolio, which also includes 3Sixty5™, a vitamin and mineral supplement; Glimpse™, a line of skin care products; and Eleviv™, a new supplement that addresses metabolic issues for increased energy, mental acuity and emotional well-being. A month's supply of the three Xango supplement products is sold for approximately $200 per person.

As a Xango distributor, we will retain a high percentage of proceeds from Xango products sold by all "distributors" (salespeople) recruited into its network. Distributors will be recruited by personal invitation and through our website. Distributors will be independent contractors, not employees, and they will not sell Viasalus. The company will retain 30 percent of proceeds from Xango products sales made by first line distributors we recruit; 15 percent of proceeds from Xango products sales made by second line distributors the first line distributors recruit; and five percent from sales from all other down line distributors. From the period from June 8, 2010 (inception) through November 30, 2012, we had $1,828 in revenues from our distributor agreement with Xango.

Agreement with Viasalus, LLC

On June 20, 2011, we entered into an agreement with Viasalus, LLC for the purchase of a Beta Glucan product named Viasalus. Pursuant to our agreement, Viasalus, LLC will provide us a sample shipment of 200 bottles of Viasalus at a price of $1.00 per bottle, plus shipping costs. Following this initial shipment, Viasalus will sell us 1,000 bottles of the Beta Glucan product at a price of $5.00 per bottle. Thereafter, all re-orders of the Beta Glucan products must consist of a minimum order of 1,000 bottles at a purchase price of $15 per bottle. Further, we have agreed to sell the Viasalus products at a minimum of $59.95 per bottle, plus shipping costs, to our potential customers. We have further agreed to create a website in order to advertise and sell the Viasalus product.

Upon thirty (30) days notice, either party may terminate the Viasalus agreement. In addition, Viasalus, LLC shall have the right of first refusal to buy back any unused inventory, provided that we elect not to continue to sell such products.

Limited Operating History

We have not previously demonstrated that we will be able to expand our business. We cannot guarantee that the expansion efforts described in this prospectus will be successful. Our business is subject to risks inherent in growing an enterprise, including limited capital resources and possible rejection of our renovation services offering.

If the proceeds of our private placement prove to be insufficient to generate additional profits, future financing may not be available to us on acceptable terms. If financing is not available on satisfactory terms, we may be unable to continue expanding our operations. Equity financing will result in a dilution to existing shareholders.

Our independent auditors have issued a going concern opinion that raises substantial doubt about our ability to continue as a going concern. As reflected in the financial statements in this prospectus, we are a development stage company with limited operations. We had a net loss of $236,614 since inception (June 8, 2010) through November 30, 2012.

Results of Operations

For the three months ended November 30, 2012 and 2011

The following table presents the statement of operations for three months ended November 30, 2012 as compared to the three months ended November 30, 2011. The discussion following the table is based on these results.

	For The Three Months Ended November 30, 2012	For The Three Months Ended November 30, 2011
Revenue	$ -	$ 120
Total Operating Expenses	$ 20,352	$ 21,567
Net Loss	$ (20,352)	$ (21,447)

Revenues

We had $0 and $120 revenues for the three months ended November 30, 2012 and 2011.

Operating expenses

We incurred $20,352 in operating expenses, including professional fees and general administrative costs, during the three months ended November 30, 2012. We incurred $21,567 in operating expenses, including professional fees and general administrative costs, during the three months ended November 30, 2011.

Net Loss

Our operating results have recognized a loss in the amount of $20,352 and $21,447 for the three months ended November 30, 2012 and 2011, respectively.

For the six months ended November 30, 2012 and 2011

The following table presents the statement of operations for three months ended November 30, 2012 as compared to the three months ended November 30, 2011. The discussion following the table is based on these results.

	For The Six Months Ended November 30, 2012	For The Six Months Ended November 30, 2011
Revenue	$ -	$ 357
Total Operating Expenses	$ 60,414	$ 62,409
Net Loss	$ (60,414)	$ (62,052)

Revenues

We had $0 and $357 revenues for the Six months ended November 30, 2012 and 2011.

Operating expenses

We incurred $60,414 in operating expenses, including professional fees and general administrative costs, during the six months ended November 30, 2012. We incurred $62,409 in operating expenses, including professional fees and general administrative costs, during the six months ended November 30, 2011.

Net Loss

Our operating results have recognized a loss in the amount of $60,414 and $62,052 for the six months ended November 30, 2012 and 2011, respectively.

Liquidity and Capital Resources

We raised cash to grow our business through a private placement that was completed on September 20, 2010. At the present time, we have not made any arrangements to raise additional cash. If we need additional cash and are unable to raise it, we will either have to suspend or cease our expansion plans entirely. We currently have no other financing plans. Our auditors have issued a “going concern” opinion, meaning that there is substantial doubt that we can continue as an on-going business for the next twelve months unless we obtain additional capital. We do not anticipate deriving even nominal revenues until we have completed the financing from this offering and implemented our plan of operations. We must raise cash to implement our strategy and stay in business.

We anticipate that depending on market conditions and our plan of operations, we may incur operating losses in the foreseeable future. Therefore, our auditors have raised substantial doubt about our ability to continue as a going concern.

Off-Balance Sheet Arrangements

We have no off-balance sheet arrangements.

Going Concern

As reflected in the accompanying condensed unaudited financial statements, the Company is in the development stage with no operations, used cash in operations of $187,729 from inception and has a net loss since inception of $236,614. This raises substantial doubt about its ability to continue as a going concern. The ability of the Company to continue as a going concern is dependent on the Company’s ability to raise additional capital through shareholder loans and implement its business plan. The financial statements do not include any adjustments that might be necessary if the Company is unable to continue as a going concern.

Management believes that actions presently being taken to obtain additional funding and implement its strategic plans provide the opportunity for the Company to continue as a going concern.

Item 3. Quantitative and Qualitative Disclosures about Market Risk.

Not required for smaller reporting companies.

Item 4. Controls and Procedures.

We carried out an evaluation, under the supervision and with the participation of our management, including our chief executive officer and chief financial officer, of the effectiveness of the design and operation of our disclosure controls and procedures, as defined in Rules 13a-15(e) and 15d-15(e) under the Securities Exchange Act of 1934, as amended (the ‘‘Exchange Act’’). Disclosure controls and procedures include, without limitation, controls and procedures designed to ensure that information required to be disclosed by an issuer in the reports that it files or submits under the Exchange Act is accumulated and communicated to the issuer’s management, including its principal executive and principal financial officers, or persons performing similar functions, as appropriate to allow timely decisions regarding required disclosure. Based upon our evaluation, our chief executive officer and chief financial officer concluded that our disclosure controls and procedures are effective, as of the three months ended November 30, 2012, in ensuring that material information that we are required to disclose in reports that we file or submit under the Exchange Act is recorded, processed, summarized and reported within the time periods specified in the Securities and Exchange Commission rules and forms.

Changes in Internal Control over Financial Reporting

There were no changes in our system of internal controls over financial reporting during three months ended November 30, 2012 that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting.

PART II – OTHER INFORMATION

Item 1. Legal Proceedings.

From time to time, we may become involved in various lawsuits and legal proceedings, which arise, in the ordinary course of business. However, litigation is subject to inherent uncertainties, and an adverse result in these or other matters may arise from time to time that may harm our business. We are currently not aware of any such legal proceedings or claims that we believe will have a material adverse effect on our business, financial condition or operating results.

Item 1A. Risk Factors.

Not required for smaller reporting companies.

Item 2. Unregistered Sales of Equity Securities and Use of Proceeds.

None.

Item 3. Defaults Upon Senior Securities.

None.

Item 4. Mine Safety Disclosures.

Not applicable.

Item 5. Other Information.

None.

Item 6. Exhibits.

Exhibit No.	Description
31.1	Certification of Principal Executive Officer and Principal Financial Officer, pursuant to 18 U.S.C. Section 1350 as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
32.1	Certification of Principal Executive Officer and Principal Financial, pursuant to 18 U.S.C. Section 1350 as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.
101.INS *	XBRL Instance Document
101.SCH *	XBRL Taxonomy Schema
101.CAL *	XBRL Taxonomy Calculation Linkbase
101.DEF *	XBRL Taxonomy Definition Linkbase
101.LAB *	XBRL Taxonomy Label Linkbase
101.PRE *	XBRL Taxonomy Presentation Linkbase

In accordance with SEC Release 33-8238, Exhibit 32.1 is being furnished and not filed.

* Furnished herewith. XBRL (Extensible Business Reporting Language) information is furnished and not filed or a part of a registration statement or prospectus for purposes of Sections 11 or 12 of the Securities Act of 1933, as amended, is deemed not filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, and otherwise is not subject to liability under these sections.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Date: January 14, 2013

Dynamic Nutra Enterprises Holdings, Inc.

/s/ *Donna Cashwell*

Name: Donna Cashwell
Chief Executive Officer
(Duly Authorized Officer, Principal Executive Officer and Principal Financial Officer)

Exhibit 31.1

CERTIFICATION
PURSUANT TO 18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO SECTION 302 OF
THE SARBANES-OXLEY ACT OF 2002

I, Donna Cashwell, certify that:

1. I have reviewed this Form 10-Q of Dynamic Nutra Enterprises Holdings, Inc.;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods present in this report;

4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13-a-15(f) and 15d-15(f)) for the registrant and have:

   a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

   b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principals;

   c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

   d) Disclosed in this report any change in the registrant's internal control over financing reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

   a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

   b) Any fraud, whether or not material, that involved management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: January 14, 2013

Dynamic Nutra Enterprises Holdings, Inc.

/s/ *Donna Cashwell*
Name: Donna Cashwell
Chief Executive Officer

(Duly Authorized Officer, Principal Executive Officer
and Principal Financial Officer)

Exhibit 32.1

CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the accompanying Quarterly Report on Form 10-Q of Dynamic Nutra Enterprises Holdings, Inc. for the period ended November 30, 2012, I, Donna Cashwell, Chief Executive Officer and Principal Financial Officer of Dynamic Nutra Enterprises Holdings, Inc. hereby certifies pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, to the best of my knowledge and belief, that:

1. Such Quarterly Report on Form 10-Q for the period ended November 30, 2012, fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

2. The information contained in such Quarterly Report on Form 10-Q for the period ended November 30, 2012, fairly presents, in all material respects, the financial condition and results of operations of Dynamic Nutra Enterprises Holdings, Inc.

Date: January 14, 2013

Dynamic Nutra Enterprises Holdings, Inc.

/s/ *Donna Cashwell*
Name: Donna Cashwell
Chief Executive Officer
(Duly Authorized Officer, Principal Executive Officer
and Principal Financial Officer)

Website Development Costs	6 Months Ended Nov. 30, 2012
Website Development Costs [Abstract]	
WEBSITE DEVELOPMENT COSTS	**NOTE 2 WEBSITE DEVELOPMENT COSTS**

	November 30, 2012	May 31, 2012
Website development costs	$ -	$ 3,000
Accumulated amortization	-	(1,119)
Total	$ -	$ 1,881

Amortization expense was $301, $299, $1,420 for the six months ended November 30, 2012 and 2011, and the period from June 8, 2010 (inception) to November 30, 2012, respectively.

During the quarter ended November 30, 2012, the Company determined that the website was fully impaired and recognized an impairment of $1,580.

Summary of Significant Accounting Policies and Organization		6 Months Ended
		Nov. 30, 2012
Summary Of Significant Accounting Policies and Organization [Abstract]		
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND ORGANIZATION	NOTE 1	SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND ORGANIZATION

(A) Basis of Presentation

The accompanying condensed unaudited financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America and the rules and regulations of the Securities and Exchange Commission for interim financial information. Accordingly, they do not include all the information necessary for a comprehensive presentation of financial position and results of operations.

It is management's opinion however, that all material adjustments (consisting of normal recurring adjustments) have been made, which are necessary for a fair financial statements presentation. The results for the interim period are not necessarily indicative of the results to be expected for the year.

Dynamic Nutra Enterprises Holdings, Inc. (a development stage company) (the "Company") ("DNE") was incorporated under the laws of the State of Nevada on June 8, 2010 to manufacture and market a brewer's yeast product called Beta Glucan™ that can eliminate acne for a majority of people who use it as a dietary supplement. In addition, DNE plans to partner with a network marketing organization to sell the highly successful Xango™ nutraceutical product line.

Activities during the development stage include developing the business plan and raising capital.

(B) Use of Estimates

In preparing financial statements in conformity with generally accepted accounting principles, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and revenues and expenses during the reported period. Actual results could differ from those estimates. Significant estimates include estimated lives of depreciable assets and valuation of deferred tax assets.

(C) Cash and Cash Equivalents

The Company considers all highly liquid temporary cash investments with an original maturity of three months or less to be cash equivalents. At November 30, 2012 and May 31, 2012, the Company had no cash equivalents.

(D) Website Development Costs

The Company has adopted the provisions of FASB Accounting Standards Codification No. 350 Intangible-Goodwills and Other. Costs incurred in the planning stage of a website are expensed, while costs incurred in the development stage are capitalized and amortized over the estimated five year life of the asset. During the period ended May 31, 2011, the Company incurred $3,000 in website development costs.

During the quarter ended November 30, 2012, the Company determined that the website was fully impaired and recognized an impairment of $1,580.

(E) Loss Per Share

In accordance with the accounting guidance now codified as FASB ASC Topic 260, "Earnings per Share" basic loss per share is computed by dividing net loss by weighted average number of shares of common stock outstanding during each period. Diluted loss per share is computed by dividing net loss by the weighted average number of shares of common stock, common stock equivalents and potentially dilutive securities outstanding during the period. There are no common stock equivalents outstanding and therefore a separate computation of diluted loss per share is not presented.

(F) Advertising Expense

Advertising and marketing costs are expensed as incurred. Advertising and marketing expense was $0, $0, $6,170 for the six months ended November 30, 2012 and 2011, and the period from June 8, 2010 (inception) to November 30, 2012, respectively.

(G) Income Taxes

The Company accounts for income taxes under FASB Codification Topic 740-10-25 ("ASC 740-10-25"). Under ASC 740-10-25, deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. Under ASC 740-10-25, the effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date.

(H) Business Segments

The Company operates in one segment and therefore segment information is not presented.

(I) Revenue Recognition

The Company will recognize revenue on arrangements in accordance with FASB ASC No. 605, "Revenue Recognition". In all cases, revenue is recognized only when the price is fixed and determinable, persuasive evidence of an arrangement exists, the service is performed and collectability of the resulting receivable is reasonably assured. The Company recognizes revenue from commissions earned upon the purchase of nutraceutical products by its network members monthly as commissions are earned. The rate of commissions earned is based on the total monthly sales volume and ranges between 5-10% of net sales.

The Company will recognize revenue from the sale of Beta Glucan net of any sales discounts and incentives at the time the price is fixed and determinable, the products are shipped and the collections are reasonably assured. The Company will recognize any promotional products, samples or incentives as cost of goods sold following the guidance of ASC 605-50-25. The Company will include shipping revenue in gross sales and includes the cost of shipping in cost of goods sold.

(J) Concentration of Credit Risk

The Company at times has cash in banks in excess of FDIC insurance limits. The Company had no cash in excess of FDIC insurance limits at November 30, 2012.

At May 31, 2011, the Company had a sales and accounts receivable concentration of 100% with one customer. During 2012, 100% of sales were from one customer. If the Company were to lose this one customer, it would result in a material loss.

(K) Fair Value of Financial Instruments

The Company applies the accounting guidance under Financial Accounting Standards Board ("FASB") ASC 820-10, *"Fair Value Measurements"*, as well as certain related FASB staff positions. This guidance defines fair value as the price that would be received from m selling an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. When determining the fair value measurements for assets and liabilities required to be recorded at fair value, the Company considers the principal or most advantageous market in which it would transact business and considers assumptions that marketplace participants would use when pricing the asset or liability, such as inherent risk, transfer restrictions, and risk of nonperformance.

The guidance also establishes a fair value hierarchy for measurements of fair value as follows:

- Level 1 – quoted market prices in active markets for identical assets or liabilities.

- Level 2 - inputs other than Level 1 that are observable, either directly or indirectly, such as quoted prices in active markets for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

- Level 3 – unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

At November 30, 2012, the Company has no instruments that require additional disclosure

(L) Recent Accounting Pronouncements

In December 2011, FASB issued Accounting Standards Update 2011-11, Balance Sheet - Disclosures about Offsetting Assets and Liabilities” to enhance disclosure requirements relating to the offsetting of assets and liabilities on an entity's balance sheet. The update requires enhanced disclosures regarding assets and liabilities that are presented net or gross in the statement of financial position when the right of offset exists, or that are subject to an enforceable master netting arrangement. The new disclosure requirements relating to this update are retrospective and effective for annual and interim periods beginning on or after January 1, 2013. The update only requires additional disclosures, as such, we do not expect that the adoption of this standard will have a material impact on our results of operations, cash flows or financial condition.

In July 2012, FASB issued Accounting Standards Update 2012-01, Balance Sheet – Subtopic 954-430, Health Care Entities—Deferred Revenue, requires that a continuing care retirement community recognize a deferral of revenue when a contract between a continuing care retirement community and a resident stipulates that (1) a portion of the advanced fee is refundable if the contract holder’s unit is reoccupied by a subsequent resident, (2) the refund is limited to the proceeds of reoccupancy, and (3) the legal environment and the entity’s management policy and practice support the withholding of refunds under condition (2). Questions have arisen in practice about cases where the refund depends on reoccupancy. The objective of this Update is to clarify the reporting for refundable advance fees received by continuing care retirement communities. The amendments in this update are effective for fiscal periods beginning after December 15, 2013. Early adoption is permitted. The amendments in this Update should be applied retrospectively by recording a cumulative-effect adjustment to opening retained earnings (or unrestricted net assets) as of the beginning of the earliest period presented.

In July 2012, FASB issued Accounting Standards Update 2012-02, Balance Sheet-Intangibles- Goodwill and Other (Topic 350): Testing Indefinite-Lived Intangible Assets for Impairment is an Amendment to FASB Accounting Standards Update 2011-08. The objective of the amendments in this Update is to reduce the cost and complexity of performing an impairment test for indefinite-lived intangible assets by simplifying how an entity tests those assets for impairment and to improve consistency in impairment testing guidance among long-lived asset categories. The amendments permit an entity first to assess qualitative factors to determine whether it is more likely than not that an indefinite-lived intangible asset is impaired as a basis for determining whether it is necessary to perform the quantitative impairment test in accordance with Subtopic 350-30, Intangibles—Goodwill and Other—General Intangibles Other than Goodwill. The more-likely-than-not threshold is defined as having a likelihood of more than 50 percent. The amendments are effective for annual and interim impairment tests performed for fiscal years beginning after September 15, 2012. Early adoption is permitted, including for annual and interim impairment tests performed as of a date before July 27, 2012, if a public entity's financial statements for the most recent annual or interim period have not yet been issued or, for nonpublic entities, have not yet been made available for issuance.

Condensed Balance Sheets (USD $)	Nov. 30, 2012	May 31, 2012
Current Assets:		
Cash	$ 1,096	$ 22,803
Total Current Assets	1,096	22,803
Property and equipment, net		1,881
Total Assets	1,096	24,684
Current Liabilities:		
Accounts payable	35,245	1,799
Total Current Liabilities	35,245	1,799
Commitments and Contingencies (See Note 4)		
Stockholders' Equity ((Deficit):		
Preferred stock, $0.0001 par value; 10,000,000 shares authorized; none issued and outstanding		
Common stock, $0.0001 par value, 100,000,000 shares authorized; 7,040,000 and 7,040,000 shares issued and outstanding, respectively	704	704
Additional paid-in capital	201,761	198,381
Deficit accumulated during the development stage	(236,614)	(176,200)
Total Stockholders' Equity (Deficit)	(34,149)	22,885
Total Liabilities and Stockholders' Equity (Deficit)	$ 1,096	$ 24,684

Condensed Statement of Changes in Stockholders' Equity (Deficiency) (Unaudited) (Parenthetical) (USD $)	12 Months Ended
	May 31, 2011
Statement Of Stockholders Equity [Abstract]	
Fair value of common stock issued through private placement memorandum for cash	$ 0.10

Going Concern (Details) (USD $)	3 Months Ended		6 Months Ended		12 Months Ended		30 Months Ended	
	Nov. 30, 2012	Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2011	May 31, 2012	May 31, 2011	Nov. 30, 2012	Jun. 08, 2010
Going Concern (Textual)								
Total Stockholders' Equity	$ (34,149)		$ (34,149)		$ 22,885	$ 152,685	$ (34,149)	
Cash used in operations			(21,707)	(68,731)			(187,729)	
Net Loss	$ (20,352)	$ (21,447)	$ (60,414)	$ (62,052)	$ (136,560)	$ (39,640)	$ (236,614)	

Condensed Statements of Cash Flows (Unaudited) (USD $)	6 Months Ended		30 Months Ended
	Nov. 30, 2012	Nov. 30, 2011	Nov. 30, 2012
CASH FLOWS FROM OPERATING ACTIVITIES:			
Net Loss	$ (60,414)	$ (62,052)	$ (236,614)
Adjustments to reconcile net loss to cash used in operating activities:			
Amortization Expense	301	299	1,420
Stock issued for services - related party			500
In kind contribution of services	3,380		10,140
Impairment loss from website development	1,580		1,580
Changes in operating assets and liabilities:			
(Increase) in accounts receivable		128	
(Decrease)Increase in accounts payable	33,446	(7,106)	35,245
Net Cash Used In Operating Activities	(21,707)	(68,731)	(187,729)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Payments for property and equipment			(3,000)
Net Cash Used in Investing Activities			(3,000)
CASH FLOWS FROM FINANCING ACTIVITIES:			
Proceeds from issuance of common stock			191,825
Net Cash Provided By Financing Activities			191,825
Net Increase (Decrease) in Cash and Cash Equivalents	(21,707)	(68,731)	1,096
Cash and Cash Equivalents - Beginning of Period	22,803	160,077	
Cash and Cash Equivalents - End of Period	1,096	91,346	1,096
Cash Paid During the Period for:			
Taxes			
Interest			

Condensed Balance Sheets (Parenthetical) (USD $)	Nov. 30, 2012	May 31, 2012
Statement Of Financial Position [Abstract]		
Preferred stock, par value	$ 0.0001	$ 0.0001
Preferred stock, shares authorized	10,000,000	10,000,000
Preferred stock, shares issued		
Preferred stock, shares outstanding		
Common stock, par value	$ 0.0001	$ 0.0001
Common stock, shares authorized	100,000,000	100,000,000
Common stock, shares issued	7,040,000	7,040,000
Common stock, shares outstanding	7,040,000	7,040,000

Website Development Costs (Details) (USD $)	Nov. 30, 2012	May 31, 2012	May 31, 2011
Components of website development costs			
Website development costs		$ 3,000	$ 3,000
Accumulated amortization		(1,119)	
Total		$ 1,881	

Document and Entity Information	6 Months Ended Nov. 30, 2012	Jan. 14, 2013
Document and Entity Information [Abstract]		
Entity Registrant Name	Dynamic Nutra Enterprises Holdings, Inc.	
Entity Central Index Key	0001520512	
Document Type	10-Q	
Document Period End Date	Nov. 30, 2012	
Amendment Flag	false	
Document Fiscal Year Focus	2013	
Document Fiscal Period Focus	Q2	
Current Fiscal Year End Date	--05-31	
Entity Filer Category	Smaller Reporting Company	
Entity Common Stock, Shares Outstanding		7,040,000

Website Development Costs (Details Textual) (USD $)	3 Months Ended		6 Months Ended		30 Months Ended
	Nov. 30, 2012	Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2011	Nov. 30, 2012
Website Development Costs (Textual)					
Amortization Expense			$ 301	$ 299	$ 1,420
Impairment loss from website development	$ 1,580		$ 1,580		$ 1,580

Condensed Statements of Operations (Unaudited) (USD $)	3 Months Ended		6 Months Ended		30 Months Ended
	Nov. 30, 2012	Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2011	Nov. 30, 2012
Income Statement [Abstract]					
Revenues		$ 120		$ 357	$ 1,828
Operating Expenses					
Consulting expense	15,000	15,000	30,000	30,000	115,440
Professional expense	4,468	4,446	16,681	28,146	78,425
Officers compensation					4,900
Advertising expense					6,170
In kind contribution of services	1,690		3,380		10,140
General and administrative	(2,386)	2,121	8,773	4,263	21,787
Impairment loss from website development	1,580		1,580		1,580
Total Operating Expenses	20,352	21,567	60,414	62,409	238,442
Loss from Operations	(20,352)	(21,447)	(60,414)	(62,052)	(236,614)
Net loss	$ (20,352)	$ (21,447)	$ (60,414)	$ (62,052)	$ (236,614)
Net loss Per Share - basic and diluted	$ 0.00	$ 0.00	$ (0.01)	$ (0.01)	$ (0.04)
Weighted average number of shares outstanding during the period - basic and diluted	7,040,000	7,040,000	7,040,000	7,040,000	6,646,454

Related Party Transactions		6 Months Ended Nov. 30, 2012
Related Party Transactions [Abstract]		
RELATED PARTY TRANSACTIONS	**NOTE 5**	**RELATED PARTY TRANSACTIONS** For the six months ended November 30, 2012, the Officers of the Company contributed services having a fair value of $3,380 (See Note 3(C)). For the year ended May 31, 2012, the Officers of the Company contributed services having a fair value of $6,760 (See Note 3(C)). For the period ended May 31, 2011, the Company issued 2,040,000 shares of common stock for $204,000 ($0.10/share) and paid direct offering cost of $12,175. The Company also issued 5,000,000 shares of common stock to its founder for $100 in cash and services with a fair value of $400 ($0.0001 per share) (See Note 3(B)). The Company paid $4,500 to the Officers of the Company as compensation expense during 2011.

Commitments and Contingencies		6 Months Ended Nov. 30, 2012
Commitments and Contingencies [Abstract]		
COMMITMENTS AND CONTINGENCIES	**NOTE 4**	**COMMITMENTS AND CONTINGENCIES** On January 1, 2011, the Company entered into a consulting agreement to receive administrative and other miscellaneous services. The Company is required to pay $5,000 a month. The agreement is to remain in effect unless either party desires to cancel the agreement. The Company paid $17,500 and $30,000 for services for the six months ended November 30, 2012 and 2011, respectively. On July 15, 2010, the Company entered into a $10,000 consulting agreement for services to further the business. These services include, but are not limited to the following: identify individuals and groups that may have an interest in learning more about the product offerings and invite these individuals and groups to listen to a presentation and assist the team with follow up. This agreement is to remain in effect unless either party desires to cancel the agreement. No services were rendered as of May 31, 2012. From time to time, the Company may become involved in various lawsuits and legal proceedings, which arise in the ordinary course of business. However, litigation is subject to inherent uncertainties, and an adverse result in these or other matters may arise that may harm its business. The Company is currently not aware of any such legal proceedings or claims that they believe will have, individually or in the aggregate, a material adverse affect on its business, financial condition or operating results.

Stockholders' Equity (Details) (USD $)	6 Months Ended	12 Months Ended	
	Nov. 30, 2012	May 31, 2012	May 31, 2011
Stockholders' Equity (Textual)			
Preferred stock, shares authorized	10,000,000	10,000,000	
Preferred stock, par value	$ 0.0001	$ 0.0001	
Number of common stock issued by the company			
Value of common stock issued by the company			$ 204,000
Share price of the common stock issued by the company			$ 0.10
Direct offering cost			12,175
Common stock issued to founder for cash and services			5,000,000
Common stock issued to founder value for cash			100
Common stock issued to founder value for services			400
Common stock issued to founder, par value	$ 0.0001	$ 0.0001	$ 0.0001
In kind contribution of services	$ 3,380	$ 6,760	

Website Development Costs (Tables)	6 Months Ended Nov. 30, 2012
Website Development Costs [Abstract]	
Summary of website development costs	

	November 30, 2012	May 31, 2012
Website development costs	$ -	$ 3,000
Accumulated amortization	-	(1,119)
Total	$ -	$ 1,881

Going Concern	6 Months Ended Nov. 30, 2012
Going Concern [Abstract]	
GOING CONCERN	**NOTE 6** **GOING CONCERN** As reflected in the accompanying condensed unaudited financial statements, the Company is in the development stage with limited operations, a negative working capital and stockholders deficiency of $34,149, has used cash in operations of $187,729 from inception and has a net loss since inception of $236,614. This raises substantial doubt about its ability to continue as a going concern. The ability of the Company to continue as a going concern is dependent on the Company's ability to raise additional capital and implement its business plan. The financial statements do not include any adjustments that might be necessary if the Company is unable to continue as a going concern. Management believes that actions presently being taken to obtain additional funding and implement its strategic plans provide the opportunity for the Company to continue as a going concern.

Summary of Significant Accounting Policies and Organization (Policies)	6 Months Ended Nov. 30, 2012
Summary Of Significant Accounting Policies and Organization [Abstract]	
Basis of Presentation	***(A) Basis of Presentation*** The accompanying condensed unaudited financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America and the rules and regulations of the Securities and Exchange Commission for interim financial information. Accordingly, they do not include all the information necessary for a comprehensive presentation of financial position and results of operations. It is management's opinion however, that all material adjustments (consisting of normal recurring adjustments) have been made, which are necessary for a fair financial statements presentation. The results for the interim period are not necessarily indicative of the results to be expected for the year. Dynamic Nutra Enterprises Holdings, Inc. (a development stage company) (the "Company") ("DNE") was incorporated under the laws of the State of Nevada on June 8, 2010 to manufacture and market a brewer's yeast product called Beta Glucan™ that can eliminate acne for a majority of people who use it as a dietary supplement. In addition, DNE plans to partner with a network marketing organization to sell the highly successful Xango™ nutraceutical product line. Activities during the development stage include developing the business plan and raising capital.
Use of Estimates	***(B) Use of Estimates*** In preparing financial statements in conformity with generally accepted accounting principles, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and revenues and expenses during the reported period. Actual results could differ from those estimates. Significant estimates include estimated lives of depreciable assets and valuation of deferred tax assets.
Cash and Cash Equivalents	***(C) Cash and Cash Equivalents*** The Company considers all highly liquid temporary cash investments with an original maturity of three months or less to be cash equivalents. At November 30, 2012 and May 31, 2012, the Company had no cash equivalents.
Website Development Costs	

(D) Website Development Costs

The Company has adopted the provisions of FASB Accounting Standards Codification No. 350 Intangible-Goodwills and Other. Costs incurred in the planning stage of a website are expensed, while costs incurred in the development stage are capitalized and amortized over the estimated five year life of the asset. During the period ended May 31, 2011, the Company incurred $3,000 in website development costs.

During the quarter ended November 30, 2012, the Company determined that the website was fully impaired and recognized an impairment of $1,580.

Loss Per Share

(E) Loss Per Share

In accordance with the accounting guidance now codified as FASB ASC Topic 260, "Earnings per Share" basic loss per share is computed by dividing net loss by weighted average number of shares of common stock outstanding during each period. Diluted loss per share is computed by dividing net loss by the weighted average number of shares of common stock, common stock equivalents and potentially dilutive securities outstanding during the period. There are no common stock equivalents outstanding and therefore a separate computation of diluted loss per share is not presented.

Advertising Expense

(F) Advertising Expense

Advertising and marketing costs are expensed as incurred. Advertising and marketing expense was $0, $0, $6,170 for the six months ended November 30, 2012 and 2011, and the period from June 8, 2010 (inception) to November 30, 2012, respectively.

Income Taxes

(G) Income Taxes

The Company accounts for income taxes under FASB Codification Topic 740-10-25 ("ASC 740-10-25"). Under ASC 740-10-25, deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. Under ASC 740-10-25, the effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date.

Business Segments

(H) Business Segments

The Company operates in one segment and therefore segment information is not presented.

Revenue Recognition

(I) Revenue Recognition

The Company will recognize revenue on arrangements in accordance with FASB ASC No. 605, "Revenue Recognition". In all cases, revenue is recognized only when the price is fixed and determinable, persuasive evidence of an arrangement exists, the service is performed and collectability of the resulting receivable is reasonably assured. The Company recognizes revenue from commissions earned upon the purchase of nutraceutical products by its network members monthly as commissions are earned. The rate of commissions earned is based on the total monthly sales volume and ranges between 5-10% of net sales.

The Company will recognize revenue from the sale of Beta Glucan net of any sales discounts and incentives at the time the price is fixed and determinable, the products are shipped and the collections are reasonably assured. The Company will recognize any promotional products, samples or incentives as cost of goods sold following the guidance of ASC 605-50-25. The Company will include shipping revenue in gross sales and includes the cost of shipping in cost of goods sold.

Concentration of Credit Risk

(J) Concentration of Credit Risk

The Company at times has cash in banks in excess of FDIC insurance limits. The Company had no cash in excess of FDIC insurance limits at November 30, 2012.

At May 31, 2011, the Company had a sales and accounts receivable concentration of 100% with one customer. During 2012, 100% of sales were from one customer. If the Company were to lose this one customer, it would result in a material loss.

Fair Value of Financial Instruments

(K) Fair Value of Financial Instruments

The Company applies the accounting guidance under Financial Accounting Standards Board ("FASB") ASC 820-10, *"Fair Value Measurements"*, as well as certain related FASB staff positions. This guidance defines fair value as the price that would be received from m selling an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. When determining the fair value measurements for assets and liabilities required to be recorded at fair value, the Company considers the principal or most advantageous market in which it would transact business and considers assumptions that marketplace participants would use when pricing the asset or liability, such as inherent risk, transfer restrictions, and risk of nonperformance.

The guidance also establishes a fair value hierarchy for measurements of fair value as follows:

- Level 1 – quoted market prices in active markets for identical assets or liabilities.
- Level 2 - inputs other than Level 1 that are observable, either directly or indirectly, such as quoted prices in active markets for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in markets that are not active, or other inputs

that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

- Level 3 – unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

At November 30, 2012, the Company has no instruments that require additional disclosure

Recent Accounting Pronouncements

(L) Recent Accounting Pronouncements

In December 2011, FASB issued Accounting Standards Update 2011-11, Balance Sheet - Disclosures about Offsetting Assets and Liabilities” to enhance disclosure requirements relating to the offsetting of assets and liabilities on an entity's balance sheet. The update requires enhanced disclosures regarding assets and liabilities that are presented net or gross in the statement of financial position when the right of offset exists, or that are subject to an enforceable master netting arrangement. The new disclosure requirements relating to this update are retrospective and effective for annual and interim periods beginning on or after January 1, 2013. The update only requires additional disclosures, as such, we do not expect that the adoption of this standard will have a material impact on our results of operations, cash flows or financial condition.

In July 2012, FASB issued Accounting Standards Update 2012-01, Balance Sheet – Subtopic 954-430, Health Care Entities—Deferred Revenue, requires that a continuing care retirement community recognize a deferral of revenue when a contract between a continuing care retirement community and a resident stipulates that (1) a portion of the advanced fee is refundable if the contract holder’s unit is reoccupied by a subsequent resident, (2) the refund is limited to the proceeds of reoccupancy, and (3) the legal environment and the entity’s management policy and practice support the withholding of refunds under condition (2). Questions have arisen in practice about cases where the refund depends on reoccupancy. The objective of this Update is to clarify the reporting for refundable advance fees received by continuing care retirement communities. The amendments in this update are effective for fiscal periods beginning after December 15, 2013. Early adoption is permitted. The amendments in this Update should be applied retrospectively by recording a cumulative-effect adjustment to opening retained earnings (or unrestricted net assets) as of the beginning of the earliest period presented.

In July 2012, FASB issued Accounting Standards Update 2012-02, Balance Sheet-Intangibles- Goodwill and Other (Topic 350): Testing Indefinite-Lived Intangible Assets for Impairment is an Amendment to FASB Accounting Standards Update 2011-08. The objective of the amendments in this Update is to reduce the cost and complexity of performing an impairment test for indefinite-lived intangible assets by simplifying how an entity tests those assets for impairment and to improve consistency in impairment testing guidance among long-lived asset categories. The amendments permit an entity first to assess qualitative factors to determine whether it is more likely than not that an indefinite-lived intangible asset is impaired as a basis for determining whether it is necessary to perform the quantitative impairment test in accordance with Subtopic 350-30, Intangibles—Goodwill and Other—General Intangibles Other than Goodwill. The more-likely-than-not threshold is defined as having a likelihood of more than 50 percent. The amendments are effective for annual and interim impairment tests performed for fiscal years beginning after September 15, 2012. Early adoption is permitted, including for annual and interim impairment tests performed as of a date before July 27, 2012, if a public entity's financial statements for the most recent annual or interim period have not yet been issued or, for nonpublic entities, have not yet been made available for issuance.

Summary of Significant Accounting Policies and Organization (Details) (USD $)	3 Months Ended		6 Months Ended		30 Months Ended		
	Nov. 30, 2012	Nov. 30, 2011	Nov. 30, 2012 Segment	Nov. 30, 2011	Nov. 30, 2012	May 31, 2012	May 31, 2011
Summary of Significant Accounting Policies and Organization (Textual)							
Cash equivalents	$ 0		$ 0		$ 0	$ 0	
Estimated life of the asset			Five year				
Website development costs						3,000	3,000
Impairment loss from website development	1,580		1,580		1,580		
Advertising and marketing expense					$ 6,170		
Number of reportable segments			1				
Range of rate of commissions on monthly sales volume, minimum			5.00%				
Range of rate of commissions on monthly sales volume, maximum			10.00%				
Sales and accounts receivable concentration [Member] | Customer Concentration Risk [Member]							
Summary of Significant Accounting Policies and Organization (Textual)							
Concentration risk percentage from one customer				100.00%			
Sales [Member] | Customer Concentration Risk [Member]							
Summary of Significant Accounting Policies and Organization (Textual)							
Concentration risk percentage from one customer			100.00%				

Related Party Transactions (Details) (USD $)	6 Months Ended	12 Months Ended	
	Nov. 30, 2012	May 31, 2012	May 31, 2011
Related Party Transactions (Textual)			
In kind contribution of services	$ 3,380	$ 6,760	
Number of common stock issued by the company			
Value of common stock issued by the company			204,000
Share price of the common stock issued by the company			$ 0.10
Direct offering cost			12,175
Common stock issued to founder for cash and services			5,000,000
Common stock issued to founder value for cash			100
Common stock issued to founder value for services			400
Common stock issued to founder, par value	$ 0.0001	$ 0.0001	$ 0.0001
Compensation expense			$ 4,500

Condensed Statement of Changes in Stockholders' Equity (Deficiency) (Unaudited) (USD $)	Total	Preferred Stock .001 Par Value	Common Stock 0.0001 Par Value	Additional Paid-In Capital	Deficit Accumulated During Development Stage
Beginning Balance at Jun. 08, 2010					
Beginning Balance, (shares) at Jun. 08, 2010					
Common Stock issued at par to Founder for cash and services	500		500		
Common Stock issued at par to Founder for cash and services, (shares)			5,000,000		
Common stock issued through private placement memorandum for cash ($0.10)	204,000		204	203,796	
Common stock issued through private placement memorandum for cash ($0.10), (shares)			2,040,000		
Blue Sky Fees	(12,175)			(12,175)	
Net Loss	(39,640)				(39,640)
Balance, at May. 31, 2011	152,685		704	191,621	(39,640)
Balance, (Shares) at May. 31, 2011			7,040,000		
In kind contribution of services	6,760			6,760	
Net Loss	(136,560)				(136,560)
Balance, at May. 31, 2012	22,885		704	198,381	(176,200)
Balance, (Shares) at May. 31, 2012			7,040,000		
In kind contribution of services	3,380			3,380	
Net Loss	(60,414)				(60,414)
Balance, at Nov. 30, 2012	$ (34,149)		$ 704	$ 201,761	$ (236,614)
Balance, (Shares) at Nov. 30, 2012			7,040,000		

Stockholders' Equity	6 Months Ended Nov. 30, 2012
Stockholders' Equity [Abstract]	
STOCKHOLDERS' EQUITY	**NOTE 3**

NOTE 3 **STOCKHOLDERS' EQUITY**

(A) Preferred Stock

The Company's Articles of Incorporation authorize 10,000,000 shares of preferred stock with a par value of $.0001 with rights and preferences to be determined by the Board of Directors.

(B) Common Stock Issued for Cash and Services

For the period ended May 31, 2011, the Company issued 2,040,000 shares of common stock for $204,000 ($0.10/share) and paid direct offering cost of $12,175. The Company also issued 5,000,000 shares of common stock to its founder for $100 in cash and services with a fair value of $400 ($0.0001 per share) (See Note 5).

(C) In Kind Contribution of Services

For the six months ended November 30, 2012, the Officers of the Company contributed services having a fair value of $3,380 (See Note 5).

For the year ended May 31, 2012, the Officers of the Company contributed services having a fair value of $6,760 (See Note 5).

Commitments and Contingencies (Details) (USD $)	6 Months Ended	
	Nov. 30, 2012	Nov. 30, 2011
Commitments and Contingencies (Textual)		
Monthly payment for administrative and other miscellaneous services under Consulting agreement	$ 5,000	
Consulting fee for administrative and other miscellaneous services	17,500	30,000
Consulting fee for services to further the business	$ 10,000	