



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

February 5, 2010

Mr. Mac McConnell  
Senior Vice President and Chief Financial Officer  
DXP Enterprises, Inc.  
7272 Pinemont  
Houston, TX 77040

**RE: Form 10-K/A for the fiscal year ended December 31, 2008  
Forms 10-Q/A for the periods ended March 31, 2009, June 30, 2009 and  
September 30, 2009  
Schedule 14A filed on April 29, 2009  
File No. 0-21513**

Dear Mr. McConnell:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of legal or disclosure matters in your filings, please direct them to Era Anagnosti, Staff Attorney, at (202) 551-3369 or, in her absence, Jay Ingram, Legal Branch Chief, at (202) 551-3397. Please contact Jeffrey Gordon, Staff Accountant, at (202) 551-3866 or, in his absence, the undersigned at (202) 551-3689 if you have questions regarding our review of the financial statements and related matters.

Sincerely,

John Hartz  
Senior Assistant Chief Accountant