



DIVISION OF  
CORPORATION FINANCE

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

September 29, 2009

Mr. Richard A. Santa  
Senior Vice President and Chief Financial Officer,  
Dynamic Materials Corporation  
5405 Spine Road  
Boulder, CO 80301

**Re:           Dynamic Materials Corporations**  
**Form 10-K for the year ended December 31, 2008**  
**Definitive Proxy Statement, filed April 24, 2009**  
**Form 10-Q for the quarter ended March 31, 2009**  
**Form 10-Q for the quarter ended June 30, 2009**  
**File No. 1-14775**

Dear Mr. Santa:

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 questions regarding our review of these filings, please direct them to Mindy Hooker, Staff Accountant, at (202) 551-3732, Jessica Kane, Attorney, at (202) 551-3235, Andy Schoeffler, Attorney, at (202) 551-3748 or to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Branch Chief