



DIVISION OF
CORPORATION FINANCE

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

December 14, 2010

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

Re: Dynamic Materials Corporation
Form 10-K for the year ended December 31, 2009
Form 10-Q for the quarter ended September 30, 2010
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.

You may contact Mindy Hooker at (202) 551-3732 or me at (202) 551-3768 with any questions.

Sincerely,

John Cash
Branch Chief