

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-7010

VIA FACSIMILE AND U.S. MAIL

May 25, 2007

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

RE: DXP Enterprises, Inc.

Form 10-K for Fiscal Year Ended December 31, 2006 Form 10-Q for Fiscal Quarter Ended March 31, 2007

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 your filings, please direct them to Ernest Greene, Staff Accountant, at (202) 551-3733 or in his absence, to the undersigned at (202) 551-3769.

Sincerely,

Rufus Decker Accounting Branch Chief