



DIVISION OF
CORPORATION FINANCE

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

June 8, 2018

Mail Stop 4631

Via E-mail

Kent Yee
Senior Vice President
DXP Enterprises, Inc.
7272 Pinemont Drive
Houston, Texas 77040

Re: DXP Enterprises, Inc.
Form 10-K for Fiscal Year Ended December 31, 2017
Filed March 28, 2018
File No. 0-21513

Dear Mr. Yee:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Terence O'Brien

Terence O'Brien
Branch Chief
Office of Manufacturing and
Construction