

April 29, 2010

BY FACSIMILE AND EDGAR

Division of Corporation Finance
U.S. Securities and Exchange Commission
Washington, D.C. 20549

Attention: Geoffrey Kruczek
Re: Douglas Dynamics, Inc.
Common Stock
Registration Statement on Form S-1 (File No. 333-164590)

Dear Ladies and Gentlemen:

As representatives of the several Underwriters, we hereby join in the request of Douglas Dynamics, Inc., pursuant to Rule 461 of the Securities Act of 1933, as amended, that the effective date of the above-referenced Registration Statement be accelerated so that it will become effective at 3:00 p.m. Eastern Time, on May 3, 2010, or as soon thereafter as possible.

Pursuant to Rule 460 of the Securities Act of 1933, as amended, we wish to advise you that the undersigned have effected, during the period from April 20, 2010 through the date hereof, the distribution of approximately 2,010 copies of the Preliminary Prospectus dated April 20, 2010 to the Underwriters, institutional investors, dealers and others.

The undersigned confirm that they have complied and will continue to comply with Rule 15c2-8 of the Securities and Exchange Act of 1934, as amended, in connection with the above-described offering.

Very truly yours,

CREDIT SUISSE SECURITIES (USA) LLC
OPPENHEIMER & CO. INC.

As representatives of the several
Underwriters.

By: CREDIT SUISSE SECURITIES (USA) LLC

By: /s/ BRAD DAVID

Name: Brad David
Title: Director
