

**DOUGLAS DYNAMICS, INC.**  
**7777 NORTH 73<sup>rd</sup> STREET**  
**MILWAUKEE, WISCONSIN 53223**  
**(414) 354-2310**

May 3, 2010

***VIA FACSIMILE AND EDGAR***

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
Mail Stop 3030  
100 F Street, NE  
Washington, D.C. 20549

Attention: Geoffrey Kruczek

Re: *Douglas Dynamics, Inc.*  
*Registration Statement on Form S-1 (File No. 333-164590)*

Dear Mr. Kruczek:

As we discussed with you today, Douglas Dynamics, Inc., a Delaware corporation (the "**Company**"), respectfully requests the withdrawal of any and all acceleration requests submitted to the SEC with respect to the Company's Registration Statement on Form S-1 (File No. 333-164590).

Very truly yours,

DOUGLAS DYNAMICS, INC.,

/s/ Robert McCormick

Robert McCormick  
Vice President, Chief Financial Officer,  
Treasurer and Secretary

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