



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 7010

May 22, 2009

Daniel Novegil
Chief Executive Officer
Ternium S.A.
46A, Avenue John F. Kennedy—2nd floor
Luxembourg L-1855

RE: Ternium S.A.
Form 20-F for the Fiscal Year Ended December 31, 2007
Filed June 25, 2008
Form 6-K as of February 24, 2009
Filed February 25, 2009
File No. 001-32734

Dear Mr. Novegil:

We have completed our review of the above-referenced filings and have no further comments at this time.

Sincerely,

Hagen Ganem
Staff Attorney

cc: Robert S. Risoleo (via facsimile)
Sullivan & Cromwell LLP