

Mail Stop 6010

August 1, 2008

Glen E. Tellock  
President and Chief Executive Officer  
The Manitowoc Company  
2400 South 44th Street  
Manitowoc, WI 54221-0066

**Re: The Manitowoc Company  
Amendment No. 1 to Annual Report on Form 10-K for the fiscal year ended  
December 31, 2007  
File No. 001-11978**

Dear Mr. Tellock:

We have completed our review of your Form 10-K for the fiscal year ended December 31, 2007 and related filings and do not, at this time, have any further comments.

Sincerely,

Tim Buchmiller  
Senior Attorney

cc (via fax): Maurice D. Jones, Esq. – Senior Vice President, Secretary and General Counsel