



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3030

October 29, 2010

Carl J. Laurino  
Chief Financial Officer  
The Manitowoc Company, Inc.  
2400 Soiuth 44<sup>th</sup> Street  
Manitowoc, Wisconsin 54221-0066

**RE: The Manitowoc Company, Inc.**  
**Form 10-K for the Fiscal Year ended December 31, 2009**  
**Filed March 1, 2010**  
**File No. 1-11978**

Dear Mr. Laurino:

We have completed our review of your Form 10-K and related filings and do not have any further comments at this time.

Sincerely,

Jeffrey Jaramillo  
Accounting Branch Chief