



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

Mail Stop 3030

June 2, 2010

Via U.S. Mail

Mr. Christopher J. Kearney  
Chief Executive Officer  
SPX Corporation  
13515 Ballantyne Corporate Place  
Charlotte, NC 28277

**Re: SPX Corporation**  
**Form 10-K for the year ended December 31, 2009**  
**Filed February 26, 2010**  
**File No. 0-06948**

Dear Mr. Kearney:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief