



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

Mail Stop 6010

January 15, 2008

Via Facsimile and U.S. Mail

Mr. Phillip C. Widman
Chief Financial Officer
Terex Corporation
200 Nyala Farm Road
Westport, CT 06880

**Re: Terex Corporation
Form 10-K for the year ended December 31, 2006
Filed February 28, 2007
File No. 1-10702**

Dear Mr. Widman:

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

Sincerely,

Martin F. James
Senior Assistant Chief Accountant