<u>Via U.S. Mail and Facsimile (203-222-7976)</u>

Ronald M. DeFeo Chairman and Chief Executive Officer Terex Corporation 200 Nyala Farm Road Westport, Connecticut 06880

Re: Terex Corporation

Form 10-K for the Fiscal Year Ended December 31, 2008

Filed February 27, 2009

File No. 1-10702

Response Letters Dated July 17, 2009 and August 4, 2009

Dear Mr. DeFeo:

We refer you to our comment letters dated June 25, 2009 and July 21, 2009 regarding business contacts with Cuba, Iran, Sudan, and Syria. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief Office of Global Security Risk

cc: Peggy Fisher
Assistant Director
Division of Corporation Finance