



DIVISION OF  
CORPORATION FINANCE

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

August 20, 2010

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

**Re: Terex Corporation**  
**Form 10-K for the Year Ended December 31, 2009**  
**File No. 001-10702**

Dear Mr. Widman:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief