



DIVISION OF
CORPORATION FINANCE

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

December 6, 2012

Via E-mail

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, 2011
Filed February 29, 2012
File No. 1-10702
Response Letter Dated December 5, 2012**

Dear Mr. DeFeo:

We have reviewed your response letter and have the following comment.

Please respond to this letter within ten business days by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing the information you provide in response to this comment, we may have additional comments.

General

1. You state in response to comment 1 in our letter dated November 20, 2012 that certain of your foreign subsidiaries have sold foreign-manufactured equipment containing less than 10% U.S. content into Iran, Sudan, and Syria. Please describe to us the types of equipment sold into those countries.

Please contact Pradip Bhaumik, Special Counsel, at (202) 551-3333 or me at (202) 551-3470 if you have any questions about the comment or our review.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief
Office of Global Security Risk

Ronald M. DeFeo
Terex Corporation
December 6, 2012
Page 2

cc: Amanda Ravitz
Assistant Director
Division of Corporation Finance