



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

DIVISION OF  
CORPORATION FINANCE

August 14, 2018

Via E-mail

John L. Garrison, Jr.  
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, 2017  
Filed February 16, 2018  
File No. 1-10702**

Dear Mr. Garrison:

We refer you to our comment letter dated July 26, 2018, regarding business contacts with Syria. We have completed our review of this subject matter. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Amanda Ravitz  
Assistant Director  
Division of Corporation Finance