

Mail Stop 6010

August 1, 2008

Glen E. Tellock
President and Chief Executive Officer
The Manitowoc Company
2400 South 44th Street
Manitowoc, WI 54221-0066

**Re: The Manitowoc Company
Amendment No. 1 to Annual Report on Form 10-K for the fiscal year ended
December 31, 2007
File No. 001-11978**

Dear Mr. Tellock:

We have completed our review of your Form 10-K for the fiscal year ended December 31, 2007 and related filings and do not, at this time, have any further comments.

Sincerely,

Tim Buchmiller
Senior Attorney

cc (via fax): Maurice D. Jones, Esq. – Senior Vice President, Secretary and General Counsel