



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

Mail Stop 3030

June 2, 2010

Via U.S. Mail

Mr. Christopher J. Kearney
Chief Executive Officer
SPX Corporation
13515 Ballantyne Corporate Place
Charlotte, NC 28277

**Re: SPX Corporation
Form 10-K for the year ended December 31, 2009
Filed February 26, 2010
File No. 0-06948**

Dear Mr. Kearney:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief