

August 26, 2022

James Harris
Chief Financial Officer
SPX Corporation
6325 Ardrey Kell Road
Suite 400
Charlotte, NC 28277

fiscal year ended December 31, 2021
2022

Re: SPX Corporation
Form 10-K for the
Filed February 25,
File No. 001-06948

Dear Mr. Harris:

We have completed our review of your filings. 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,

Division of Corporation Finance
Office of Technology