

July 9, 2008

Ms. Nancy M. Morris
Secretary
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-1090

File Reference: File Number S7-11-08, *Interactive Data to Improve Financial Reporting*

Dear Ms. Morris:

United Technologies Corporation (UTC) welcomes the opportunity to share its views on the Securities and Exchange Commission's (the SEC or the Commission) proposed rule on "Interactive Data to Improve Financial Reporting". We commend the leadership of the SEC with their foresight and tenacity in helping to drive the adoption of the XBRL format of interactive data (XBRL or Interactive Data). XBRL will not only improve the usefulness of information to investors, but will also provide the foundation for the incorporation of its benefits throughout various business processes.

UTC is a \$60 billion global provider of high technology products and services to the building systems and aerospace industries, operating in 186 countries around the world. We have been actively involved with the SEC's Interactive Data efforts through the voluntary filing program for over three years. During this time, we have been a member of the XBRL US Board of Directors, the Domain Steering Committee and Voluntary Filers Working Group efforts led by XBRL US and the Assurance Task Force Committee of the AICPA. UTC has participated in the SEC's roundtables on interactive data. Moreover, we have submitted 14 furnishings through the Voluntary Filing Program, including the first complete Form 10-Q, and have already voluntarily subjected some of our XBRL filings to attestation in an effort to understand the potential implications. It is with this background and perspective that UTC offers our comments and observations on the SEC's proposed rule.

We strongly support the proposed rule requiring the submission of Interactive Data based financial statements. We believe the SEC has given ample time for public companies to voluntarily adopt the use of XBRL. . Furthermore, we agree that the SEC must mandate the use of XBRL if it wants it to become widely employed in everyday practice. It is our further belief that without such widespread adoption and consistent availability of XBRL formatted data, the potential benefits to investors, analysts and filers will not be fully realized. As a result of the efforts and resources committed by the SEC, XBRL US, software vendors and others, the XBRL tools are robust, the resources are available, the US GAAP taxonomy is mature and there are effectively no obstacles to the rapid implementation of Interactive Data by SEC registrants.

The Commission has been thorough in documenting the rationale and support for the positions taken in the proposed rule. The attached document contains UTC's comments and observations to the specific questions raised by the Commission in the proposed rule. We view the adoption of XBRL formatted data for SEC filing purposes to be the catalyst for the ultimate transition to XBRL as the accepted means of generating, analyzing, disseminating and consuming financial information by many parties in countless situations. While the SEC's current efforts are largely directed towards the investing community, we see significant potential benefits for companies well beyond external reporting. The capabilities afforded by XBRL will provide a cost effective means, both internally and externally, to access and analyze data that is currently trapped in non-interactive and/or disparate systems. The ability to realize these benefits, however, relies on a certain critical mass being achieved; the impetus for which we believe comes from the SEC's proposed rule.

We commend the Commission for their foresight and initiative and would be pleased to meet with you to discuss any of the comments we have provided.

Very truly yours,

John Stantial
Assistant Controller

Margaret Smyth
Vice President, Controller

