



DIVISION OF  
CORPORATION FINANCE

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

September 12, 2018

Akhil Johri  
Executive Vice President and Chief Financial Officer  
United Technologies Corporation  
10 Farm Springs Road  
Farmington, CT 06032

**Re: United Technologies Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2017**  
**Filed February 9, 2018**  
**Form 10-Q for Fiscal Quarter Ended June 30, 2018**  
**Filed July 27, 2018**  
**File No. 001-00812**

Dear Mr. Johri:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Form 10-Q for Fiscal Quarter Ended June 30, 2018

Note 2 - Revenue Recognition, page 9

1. We note your disclosure that revenue is recognized based on a percentage-of-completion basis for repair contracts within Otis and UTC Climate, Controls and Security, certain US Government and commercial aerospace equipment contracts and aerospace aftermarket service work. It is unclear to us what method you are using to measure progress in these arrangements and how this disclosure reconciles to other statements you have made regarding over-time revenue recognition. Reference ASC 606-10-55-16 and ASC 606-10-50-18.

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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.

You may contact Amy Geddes at 202-551-3304 or Lyn Shenk at 202-551-3380 if you have questions regarding comments on the financial statements, related matters or any other questions.

Sincerely,

Division of Corporation Finance  
Office of Transportation and Leisure