

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

October 9, 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 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 Transportation and Leisure