



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

DIVISION OF  
CORPORATION FINANCE

August 21, 2019

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

**Re: United Technologies Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2018**  
**Filed February 7, 2019**  
**File No. 001-00812**

Dear Mr. Johri:

We have completed our review of your filing. 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