



DIVISION OF  
CORPORATION FINANCE

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

November 4, 2020

David Gitlin  
Chief Executive Officer  
Carrier Global Corp  
13995 Pasteur Boulevard  
Palm Beach Gardens, Florida 33418

**Re: Carrier Global Corp  
Registration Statement on Form S-4  
Filed November 2, 2020  
File No. 333-249789**

Dear Mr. Gitlin:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Matthew Crispino, Staff Attorney, at (202) 551-3456 or Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Kathryn Gettles-Atwa