



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3030

September 23, 2010

Denise L. Ramos
Chief Financial Officer
ITT Corporation
1133 Westchester Avenue
White Plains, NY 10604

**Re: ITT Corporation
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed March 1, 2010
File No. 001-05672**

Dear Ms. Ramos:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jeffrey Jaramillo
Accounting Branch Chief