

September 4, 2019

Via EDGAR and Courier

Division of Corporation Finance  
Office of Transportation and Leisure  
U.S. Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549

**Re: United Technologies Corporation  
Amendment No. 1 to Registration Statement on Form S-4  
Filed August 15, 2019  
File No. 333-232696**

Dear Staff of the Division of Corporation Finance:

On behalf of our client, United Technologies Corporation (the "Company"), set forth below is the response of the Company to the comment of the Staff of the Division of Corporation Finance (the "Staff") that was set forth in your letter dated August 28, 2019, regarding Amendment No. 1 to the Company's registration statement on Form S-4 (the "Registration Statement") filed with the Securities and Exchange Commission on August 15, 2019. In connection with this letter responding to the Staff's comment, we are filing Amendment No. 2 to the Registration Statement ("Amendment No. 2"). In addition to submitting this letter by EDGAR, we are separately furnishing to the Staff two courtesy copies of Amendment No. 2 marked to show the changes made to the Registration Statement.

For your convenience, the Staff's comment is set forth in bold, followed by the response on behalf of the Company. All page references in the response set forth below refer to pages of Amendment No. 2.

**Amended Form S-4 Filed August 15, 2019**

**Certain Projected Synergies, page 117**

- 1. Please revise to explain the difference between gross and net synergies.**

Response: In response to the Staff's comment, we have revised the disclosure on page 118 of Amendment No. 2.

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If you have any questions concerning the Registration Statement or require any additional information in connection with the filing, please do not hesitate to contact the undersigned at (212) 403-1331 or my colleague, Edward J. Lee, at (212) 403-1155.

Sincerely yours,

/s/ Joshua R. Cammaker

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Joshua R. Cammaker

cc: Gregory J. Hayes, United Technologies Corporation  
Charles D. Gill, United Technologies Corporation  
Frank R. Jimenez, Raytheon Company  
Clare O'Brien, Shearman & Sterling LLP  
Sean Skiffington, Shearman & Sterling LLP

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