



DIVISION OF  
CORPORATION FINANCE

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

September 14, 2010

Via Mail and Fax

Gregory J. Hayes  
Senior Vice President and Chief Financial Officer  
United Technologies Corporation  
United Technologies Building  
Hartford, CT 06101

**Re: United Technologies Corporation  
Form 10-K for Fiscal Year Ended December 31, 2009  
Filed February 11, 2010  
File No. 001-00812**

Dear Mr. Hayes:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Lyn Shenk  
Branch Chief