

January 28, 2008

Mail Stop 3561

*By U.S. Mail and facsimile to (860) 728.7613*

Mr. George David  
Chief Executive Officer  
United Technologies Corporation  
One Financial Plaza  
Hartford, CT 06103

**Re: United Technologies Corporation  
Definitive 14A  
Filed February 23, 2007  
File No. 001-00812**

Dear Mr. David:

We have completed our review of your executive compensation and related disclosure, and we have no further comments at this time.

Please note that the company is responsible for the adequacy and accuracy of the disclosure in its filing. We are not approving any proposed disclosure you may have included in your response letter or any disclosure you include in your future filings in response to our comments.

If you have any further questions regarding our review of your filing, please call me at (202) 551-3314.

Sincerely,

Daniel Morris  
Attorney-Advisor