



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