



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

July 20, 2017

Akhil Johri  
Chief Financial Officer  
United Technologies Corporation  
10 Farm Springs Road  
Farmington, Connecticut 06032

**Re: United Technologies Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2016**  
**Filed February 9, 2017**  
**File No. 001-00812**

Dear Mr. Johri:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Lyn Shenk

Lyn Shenk  
Branch Chief  
Office of Transportation and Leisure