



DIVISION OF  
CORPORATION FINANCE

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

March 13, 2020

Judith F. Marks  
President and Chief Executive Officer  
Otis Worldwide Corporation  
One Carrier Place  
Farmington, CT 06032

**Re: Otis Worldwide Corporation**  
**Registration Statement on Form 10**  
**Filed February 7, 2020**  
**File No. 001-39221**

Dear Ms. Marks:

We have completed our review of your filings. 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,

Division of Corporation Finance  
Office of Finance