



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3030

September 23, 2010

Denise L. Ramos  
Chief Financial Officer  
ITT Corporation  
1133 Westchester Avenue  
White Plains, NY 10604

**Re: ITT Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed March 1, 2010**  
**File No. 001-05672**

Dear Ms. Ramos:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jeffrey Jaramillo  
Accounting Branch Chief