



DIVISION OF
CORPORATION FINANCE

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

January 10, 2011

David J. Anderson
Chief Financial Officer
Honeywell International Inc.
101 Columbia Road
Morris Township, New Jersey 07962

Re: Honeywell International Inc.
Form 10-K for Fiscal Year Ended December 31, 2009
Filed February 12, 2010
Form 10-Q for Fiscal Quarter Ended April 3, 2010
Filed April 23, 2010
Form 10-Q for Fiscal Quarter Ended July 3, 2010
Filed July 23, 2010
File No. 001-08974

Dear Mr. Anderson:

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