



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4628

December 20, 2017

Via E-Mail

Thomas A. Szlosek
Senior Vice President and Chief Financial Officer
Honeywell International Inc.
115 Tabor Road
Morris Plains, NJ 07950

**Re: Honeywell International Inc.
Form 10-K for the Fiscal Year Ended December 31, 2016
Filed February 10, 2017
File No. 1-8974**

Dear Mr. Szlosek:

We refer you to our comment letter dated December 6, 2017 regarding potential business contacts with Syria and Sudan. We have completed our review of this subject matter. 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/ Cecilia Blye

Cecilia Blye, Chief
Office of Global Security Risk

cc: Jeffrey Neuman, Vice President, Deputy General Counsel and Corporate Secretary
Honeywell International Inc.

Anne Parker
Assistant Director