



DIVISION OF  
CORPORATION FINANCE

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

September 11, 2018

John Tus  
Vice President and Controller  
Honeywell International Inc.  
115 Tabor Road  
Morris Plains, NJ 07950

**Re: Honeywell International Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2017**  
**Filed February 9, 2018**  
**File No. 001-08974**

Dear Mr. Tus:

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,

Division of Corporation Finance  
Office of Transportation and Leisure