

United Technologies Corporation  
10 Farm Springs Road  
Farmington, CT 06032  
(860)728-7000

May 5, 2016

Via EDGAR

Mr. Lyn Shenk  
Branch Chief  
Office of Transportation and Leisure  
Division of Corporation Finance  
U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

Re: United Technologies Corporation  
**Commission File No. 001-00812**  
Form 10-K for the Fiscal Year Ended December 31, 2015  
Filed on February 11, 2016  
Staff Comment Letter Dated May 4, 2016  
Request for Extension

Dear Mr. Shenk:

As discussed during a teleconference with Mr. Daniel Leslie on May 4, 2016, United Technologies Corporation hereby respectfully confirms that it will provide a response to the referenced Staff Comment Letter dated May 4, 2016 on or before May 27, 2016. Please do not hesitate to contact me at (860)728-7000 if you have any questions.

Sincerely,

/s/ Peter J. Graber-Lipperman  
Peter J. Graber-Lipperman  
Corporate Vice President, Secretary & Associate General Counsel

cc: Daniel Leslie (Division of Corporation Finance)  
Theresa Messinese (Division of Corporation Finance)