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Gregory J. Hayes
Vice President
Accounting and Finance

February 21, 2007

Nancy M. Morris, Secretary
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-1090

Re: File Number S7-24-06 Management's Report on Internal Control over Financial Reporting

Dear Ms. Morris:

We appreciate the opportunity to comment on the proposed interpretive guidance to management of public companies subject to the Sarbanes-Oxley Act of 2002, *Management's Report on Internal Control over Financial Reporting*.

United Technologies Corporation (UTC), based in Hartford, Connecticut is a diversified company that provides a broad range of high technology products and support services to the building systems and aerospace industries. We are located in over 180 countries worldwide.

We endorse the Securities and Exchange Commission's (SEC, Commission) effort to provide guidance that allows for the use of experience and professional judgment to design an evaluation process that will meet the needs of registrants and investors and provide a reasonable basis for management's assessment. We support the SEC's emphasis on the use of risk-based judgment in determining the evidence needed for the evaluation as this will allow management to align procedures necessary for compliance based on the associated risk to financial reporting. We applaud the SEC for allowing management the flexibility of applying a varied assessment approach based on a registrant's individual control environment. While recognizing that some registrants will request greater specificity in guidance from the Commission, we do not believe that additional specificity would be practical or beneficial given the wide range of registrants and encourage the Commission to maintain its current position. Finally, we believe the guidance should be issued as interpretive guidance versus a rule.

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Again, we appreciate the opportunity to comment on the proposed guidance.

Yours truly,

A handwritten signature in black ink, appearing to read "Gregory J. Hayes".

Gregory J. Hayes
Vice President, Accounting and Finance