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Margaret M. Smyth  
Vice President, Controller

January 19, 2009

Ms. Elizabeth M. Murphy  
Securities and Exchange Commission  
100 F Street, N.E.  
Washington, DC 20549-1090

Subject: File Number S7-27-08, IFRS Roadmap

Dear Ms. Murphy:

United Technologies Corporation (UTC) welcomes the opportunity to share its views on the Securities and Exchange Commission's proposed roadmap for the adoption of International Financial Reporting Standards (IFRS) by US registrants. UTC is a \$59 billion global provider of high technology products and services to the building systems and aerospace industries, operating in 186 countries around the world.

We recommend the Commission consider extending the comment period from February 19, 2009 to until April 30, 2009. The transition from US GAAP to IFRS is not an accounting standard adoption exercise but rather a global project, impacting every facet of a company's operations. Corporate America would like to provide the Commission with a thorough analysis of the impacts of the roadmap and of IFRS implementation challenges. Although UTC is capable of meeting the February 19<sup>th</sup> comment letter deadline, many other companies are not, as it falls at a time when calendar year registrants are completing their 2008 year-end reporting. In order to maximize the comment letter response rate, we respectfully encourage the Commission to extend the comment letter deadline to April 30, 2009.

Thank you for your attention to our request.

Sincerely,

A handwritten signature in cursive script that reads "Margaret M. Smyth".

Margaret M. Smyth  
Vice President, Controller  
United Technologies Corporation