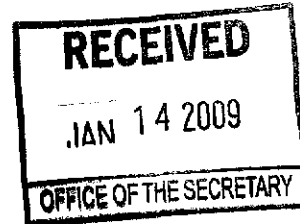


Honeywell
P.O. Box 1219
Morristown, NJ 07962-1219

January 12, 2009

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

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



Dear Ms. Murphy:

We are in receipt of, and analyzing, your proposed rule concerning the "roadmap" for the adoption of International Financial Reporting Standards (IFRS) by US registered companies, which requests comments by February 19, 2009. We appreciate the opportunity to offer comments on the ongoing IFRS project. Due to the significant analysis involved, and thorough understanding of the impact of such adoption on the marketplace and companies that submit financial statements, we respectfully request a formal extension to the comment period until April 30, 2009.

Your proposal would fundamentally change the way registrants account for their operations/businesses, and requires more analysis to ensure all issues (i.e., IT, systems, training, etc) related to the adoption of IFRS are fully analyzed, and captured in our comments. Further, as comments are due during the height of the Form 10K filing system for calendar year registrants, preparers will have limited time to compile a thorough and meaningful response addressing all your questions.

Thank you for your attention to our request. Because of the time necessary to respond to the proposal, we would appreciate it if a positive response could be made as soon as possible, so that we can react accordingly.

If you have questions or need additional information, please contact Talia Griep, Vice President and Corporate Controller at 973-455-4014

Sincerely,

A handwritten signature in cursive script that reads "Talia M. Griep".

Talia M. Griep
Vice President and Corporate Controller

cc: James L. Kroeker, SEC Acting Chief Accountant
Wayne Carnall, SEC Chief Accountant, Division of Corporation Finance
Michael D. Coco, SEC Special Counsel
Julie Erhardt, SEC Deputy Chief Accountant, International