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