

Mail Stop 3561

August 14, 2008

Via Fax & U.S. Mail

Mr. David J. Anderson
Chief Financial Officer
101 Columbia Road
Morris Township, New Jersey 07962

**Re: Honeywell International Inc.
Form 10-K for the year ended December 31, 2007
Filed February 15, 2008
File No. 001-08974**

Dear Mr. Anderson:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Linda Cvrkel
Branch Chief

VIA FACSIMILE (973) 455-6904
Ms. Talia Griep, Controller