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

Re: Honeywell International Inc. File No. 001-08974

Form 10-K: For the Fiscal Year Ended December 31, 2008

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,

Lyn Shenk Branch Chief