

February 17, 2006

Via Facsimile

Mr. Thomas A. Szlosek  
Vice President and Controller  
Honeywell International Inc.  
101 Columbia Road  
Morristown, NJ 07962-2245

RE: Honeywell International Inc.  
Form 10-K: For the Year Ended December 31, 2004  
Form 10-Q: For the Quarter Ended September 30, 2005  
File Number: 001-08974

Dear Mr. Szlosek:

We have completed our review of your Form 10-K and related filings, and at this time do not have further comments.

Sincerely,

Michael Fay  
Accounting Branch Chief

cc: Mr. David M. Cote  
Mr. David J. Anderson  
Mr. Bob Kelly