

January 18, 2024

Kevin O Connor  
Senior Vice President and Chief Legal Officer  
Carrier Global Corporation  
13995 Pasteur Boulevard  
Palm Beach Gardens, FL 33418

Corporation

Statement on Form S-4  
2024

Re: Carrier Global

Registration

Filed January 16,

File No. 333-276527

Dear Kevin O Connor:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rule 461 regarding requests for acceleration. 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.

Kauten at 202-551-3447 with any questions.

Please contact Jeff

Sincerely,

Division of Corporation Finance

Office of Technology

cc:  
Kaoutzanis

Christodoulos