

January 3, 2008

VIA EDGAR AND FAX

Re: Correspondence from SEC Staff dated
December 17, 2007 regarding
ITT Corporation
Definitive 14A
Filed April 4, 2007
File No. 001-05672

Division of Corporation Finance
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549
Attention: Hanna T. Teshome, Esq.

Dear Ms. Teshome:

On behalf of ITT Corporation (the "Company"), I am writing to confirm that the Securities and Exchange Commission (the "SEC") will take no exception to the request by the Company in our telephone conversation yesterday for an extension from January 7, 2008 to January 28, 2008 for the Company to respond to the comments contained in the letter from the SEC staff to the Company dated December 17, 2007.

Please do not hesitate to contact me at (212) 455-2661 should you have any questions regarding this matter.

Very truly yours,

/s/ Francis C. Marinelli

Francis C. Marinelli

cc: Katleen S. Stolar
ITT Corporation