

LeBoeuf, Lamb, Greene & MacRae, L.L.P.
125 West 55th Street
New York, New York 10019

June 9, 1995

VIA ELECTRONIC TRANSMISSION
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549
Attn: Joseph P. Babits
Division of Corporation Finance

Re: ITT Corporation - Registration Statement on Form 8-A
(File No. 1-05627)

Dear Ladies & Gentlemen:

In accordance with discussions with Mr. Joseph Babits of the Division of Corporation Finance, ITT Corporation ("ITT") is requesting withdrawal of its registration statement on Form 8-A (File No. 1-05627), filed with the Securities and Exchange Commission (the "Commission") on June 1, 1995. ITT is requesting withdrawal of this registration statement because it was filed with the Commission prior to certification of the debt securities being registered thereunder by the New York Stock Exchange (the "Exchange") for listing and registration under the Securities Exchange Act of 1934, as amended.

Please confirm permission for such withdrawal so that the Form 8-A may be immediately refiled now that the Exchange has certified the issue. If you have any questions or require any additional information, please contact Frank T. Medici (212-424-8151) or the undersigned at 212-424-8040.

Very truly yours,

/s/ David P. Bicks

David P. Bicks