

ITT CORPORATION [LOGO]

August 23, 1995

VIA ELECTRONIC TRANSMISSION

Securities and Exchange Commission
450 Fifth Street, N.W.
Judiciary Plaza
Washington, DC 20549

Attn: H. Roger Schwall
Branch Chief

Re: Registration Statement on Form S-4
Registration No. 33-13982

Dear Sirs:

For a number of years ITT Corporation has maintained a registration statement, most recently on Form S-4, to register shares of its common and preferred stock for purposes of issuances in connection with certain permitted acquisitions. Although it has been several years since ITT issued shares in an acquisition program, on September 23, 1994, ITT filed with the Commission Post-Effective Amendment No. 6 to the registration statement captioned above to update information previously presented therein should there be a need for such shares in the near term. That Post-Effective Amendment was the subject of certain comments from the Commission through a letter dated October 19, 1994. A further amendment responsive to these comments was never filed with the Commission in view of the fact that developments at ITT suggested that it did not appear that ITT would issue new shares thereunder at least in the near term. Use may be even less likely now with the proposed split-up of ITT. In fact, the Commission has requested that ITT make application to withdraw the registration statement.

As agent for service named in the registration statement and pursuant to the powers conferred upon me under Rule 478 of the Rules and Regulations under the Securities Act of 1933 (the "Rules"), I hereby make application to the Commission to withdraw the captioned registration statement. On behalf of the registrant and pursuant to Rule 477 of the Rules, I hereby request that the Commission concur that such withdrawal is consistent with the public interest and the protection of investors and consent to such withdrawal.

Very truly yours,

/s/ GWENN L. CARR

Gwenn L. Carr
Vice President, Secretary
and Associate General Counsel