

SIMPSON THACHER & BARTLETT LLP

425 LEXINGTON AVENUE  
NEW YORK, N.Y. 10017-3954  
(212) 455-2000

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FACSIMILE (212) 455-2502

DIRECT DIAL NUMBER  
(212) 455-2695

E-MAIL ADDRESS  
GSELLERS@STBLAW.COM

July 11, 2011

Re: ITT WCO, Inc.  
Registration Statement on Form 10

VIA EDGAR

Securities and Exchange Commission  
100 F. Street, N.E.  
Washington D.C. 20549

Ladies and Gentlemen:

On behalf of ITT WCO, Inc., an Indiana corporation (the "Company"), we hereby transmit for electronic filing, pursuant to Rule 101(a) of Regulation S-T, a Registration Statement on Form 10 relating to the registration of the Company's common stock in connection with the previously announced plan for ITT Corporation to separate into three independent, publicly traded companies.

Should you have any questions regarding this filing, please do not hesitate to contact me (phone: 212-455-2695; fax: 212-455-2502).

Very truly yours,

/s/ Gary L. Sellers

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Gary L. Sellers