

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

DIVISION OF CORPORATION FINANCE

May 7, 2015

John D. Rainey Executive Vice President and Chief Financial Officer United Continental Holdings, Inc. 233 South Wacker Drive Chicago, Illinois 60606

> Re: United Continental Holdings, Inc. Form 10-K for Fiscal Year Ended December 31, 2014 Filed February 20, 2015 File No. 001-06033 United Airlines, Inc. Form 10-K for Fiscal Year Ended December 31, 2014 Filed February 20, 2015 File No. 001-10323

Dear Mr. Rainey:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Lyn Shenk

Lyn Shenk Branch Chief