

November 22, 2022

Gerald Laderman
Executive Vice President and Chief Financial Officer
United Airlines Holdings, Inc.
233 South Wacker Drive
Chicago, IL 60606

Holdings, Inc.

Fiscal Year Ended December 31, 2021
2022

Re: United Airlines

Form 10-K for

Filed February 18,

File No. 001-06033

Dear Gerald Laderman:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance

Office of Energy & Transportation