Mail Stop 3561

Paul R. Lovejoy Senior Vice President, General Counsel and Secretary UAL Corporation 77 W. Wacker Drive Chicago, IL 60601

**RE:** UAL Corporation

File No. 001-06033

Form 8-K: Filed July 28, 2009

Dear Mr. Lovejoy:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Patrick Kuhn Staff Accountant