Frederic F. Brace Executive Vice President and Chief Financial Officer UAL Corporation P.O. Box 66919 Chicago, Illinois 60666

**Re:** UAL Corporation

File No. 001-06033

Form 10-K: For the Year Ended December 31, 2006

Dear Mr. Brace:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Michael Fay Branch Chief