



DIVISION OF
CORPORATION FINANCE

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

August 20, 2010

Thomas J. Sabatino, Jr., Esq.
Senior Vice President, General Counsel
UAL Corporation
77 W. Wacker Drive
Chicago, IL 60601

**Re: Form 10-K for the fiscal year ended December 31, 2009
Filed February 26, 2010
Form 10-Q for the quarter ended March 31, 2010
Filed April 27, 2010
Definitive Proxy on Schedule 14A
Filed April 20, 2010
File No. 001-06033**

Dear Sabatino:

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

Sincerely,

Lyn Shenk
Branch Chief