

September 9, 2022

**VIA EDGAR**

United States Securities and Exchange Commission  
Division of Corporation Finance  
Office of Energy and Transportation  
100 F Street, N.E.  
Washington, D.C. 20549  
Attention: Mr. Michael Purcell

**Re: United Airlines Holdings, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2021**  
**Filed February 18, 2022**  
**File No. 001-06033**

Dear Mr. Purcell:

United Airlines Holdings, Inc. (the "Company") is writing in response to the comment letter from the staff (the "Staff") of the U.S. Securities and Exchange Commission, dated September 7, 2022 (the "Comment Letter"), containing the Staff's comments relating to the Company's Annual Report on Form 10-K for the fiscal year ended December 31, 2021.

The comment letter requires that the Company respond within ten business days or advise the Staff when the Company will respond. As discussed on the phone, the Company respectfully requests an extension of the original due date requested by the Staff to enable the necessary internal review related to the Company's response to the Staff's comments. The Company expects to submit a complete response to the Comment Letter on or before October 7, 2022.

Thank you for your consideration of the extension request. If you have any questions regarding the extension request or otherwise, please feel free to contact me by phone at (872) 825-3077 or by email at [chris.kenny@united.com](mailto:chris.kenny@united.com).

Sincerely,

/s/ Chris Kenny

Chris Kenny  
Vice President and Controller

cc: Michele Hooper, Chairman, Audit Committee  
Scott Kirby, Chief Executive Officer  
Gerald Laderman, Executive Vice President and Chief Financial Officer  
Robert Rivkin, Senior Vice President and Chief Legal Officer  
Anna Ha, Associate General Counsel and Corporate Secretary  
Andrew Soucheray, Partner, Ernst & Young LLP