Frederic F. Brace Executive Vice President and Chief Financial Officer UAL Corporation United Air Lines, Inc. 77 W. Wacker Drive Chicago, Illinois 60601

Re: UAL Corporation

United Air Lines, Inc.

Form 10-K: For the year ended December 31, 2007 Form 10-Q: For the quarterly period ended June 30, 2008

Commission file numbers: 001-06033; 001-11355

Dear Mr. Brace:

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