

Mail Stop 3561

April 18, 2007

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