



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