

June 6, 2006

Mail Stop 4561

Mr. Takashi Morimura
Chief Executive Officer
UnionBanCal Corporation
400 California Street
San Francisco, California 94104-1302

**RE: UnionBanCal Corporation
Form 10-K for Fiscal Year Ended December 31, 2005
File No. 1-15081**

Dear Mr. Morimura:

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

Sincerely,

Joyce Sweeney
Accounting Branch Chief