

Mail Stop 4561

October 29, 2007

David Matson
Chief Financial Officer
UnionBanCal Corporation
400 California Street
San Francisco, California 94104

**RE: UnionBanCal Corporation
Form 10-K for Fiscal Year Ended December 31, 2006
Filed March 1, 2007
File No. 001-15081**

Dear Mr. Matson,

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

Sincerely,

Paul Cline
Senior Accountant