

Mail Stop 4561

October 31, 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 reviewed your letter filed on October 12, 2007. In the letter, you request that we return your SAB 99 Quantitative Analysis in Response to the Staff's Comment No. 3 furnished supplementally under separate cover pursuant to Rule 101(c)(2) of Regulation S-T and Rule 12b-4 under the Securities Exchange Act of 1934.

We do not believe this information is supplemental to responding to our comment and therefore we do not believe this information is in the scope of Rule 12b-4. We do not object to your request for the information to receive confidential treatment under Rule 83.

If you have any questions regarding this matter, please feel free contact me at (202) 551-3419.

Sincerely,

Christian Windsor  
Special Counsel