



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

Mail Stop 3030

August 5, 2009

Via U.S. Mail

Mr. Chitung Liu  
Chief Financial Officer  
United Microelectronics Corporation  
No. 3, Li-Hsin 2nd Road,  
Hsinchu Science Park,  
Hsinchu City, Taiwan, Republic of China

**Re: United Microelectronics Corporation  
Form 20-F for the Year Ended December 31, 2008  
File No. 001-15128**

Dear Mr. Liu:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief