



DIVISION OF  
CORPORATION FINANCE

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

June 6, 2017

Chris Kenny  
Vice President and Controller  
United Continental Holdings, Inc.  
233 South Wacker Drive  
Chicago, Illinois 60606

**Re: United Continental Holdings, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2016**  
**Filed February 23, 2017**  
**Form 8-K**  
**Filed April 17, 2017**  
**File No. 001-06033**

Dear Mr. Kenny:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Lyn Shenk

Lyn Shenk  
Branch Chief  
Office of Transportation and Leisure