



DIVISION OF  
CORPORATION FINANCE

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

October 14, 2010

Patricio Jottar  
Chief Executive Officer  
United Breweries Company, Inc.  
Vitacura 2670, Twenty-Third Floor  
Santiago, Republic of Chile

**Re: United Breweries Company, Inc.  
Form 20-F for Fiscal Year Ended  
December 31, 2009  
Filed June 14, 2010  
File No. 001-14906**

Dear Mr. Jottar:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant