



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

October 27, 2016

Via E-mail

Felipe Dubernet
Chief Financial Officer
United Breweries Company, Inc.
Vitacura 2670. Twenty-Third Floor
Santiago, Chile

**Re: United Breweries Company, Inc.
Form 20-F for the Year Ended December 31, 2015
Filed April 29, 2016
File No. 001-14906**

Dear Mr. Dubernet:

We have completed our review of your filing. 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/ Rufus Decker

Rufus Decker
Accounting Branch Chief
Office of Beverages, Apparel and
Mining