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August 14, 2002

Mr. Jonathan G. Katz, Secretary
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

1909 K Street, N.W.
Washington, D.C. 20006-1101

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Robert E. Rude II
Direct Tel (202) 263-3081
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Re: SEC Order 4-460

Dear Mr. Katz:

United Air Lines hereby submits the sworn statements of its Chief Executive Officer, John Creighton and Chief Financial Officer, Frederic Brace pursuant to the SEC Order dated July 27, 2002 (SEC File No. 4-460).

Sincerely,

Robert E. Rude II
Paralegal

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Independent Mexico City Correspondent: Jauregui, Navarrete, Nader y Rojas, S.C.

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STATEMENT UNDER OATH OF PRINCIPAL FINANCIAL OFFICER
REGARDING FACTS AND CIRCUMSTANCES RELATING TO
EXCHANGE ACT FILINGS

I, Frederic F. Brace, state and attest that:

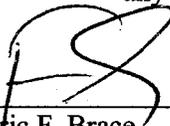
(1) To the best of my knowledge, based upon a review of the covered reports of UAL Corporation, and, except as corrected or supplemented in a subsequent covered report:

- no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
- no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).

(2) I have reviewed the contents of this statement with the UAL Corporation Audit Committee.

(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":

- Form 10-K for the year ended December 31, 2001 of UAL Corporation;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of UAL Corporation filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.


 Frederic F. Brace
 UAL Corporation
 Executive Vice President and
 Chief Financial Officer
 August 14, 2002

Subscribed and sworn to
 before me this 14 day of
 August, 2002.

 Notary Public

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My Commission Expires: 10-15-05

