

Mail Stop 3561

November 1, 2005

Mr. Ricardo Reyes

CFO

Compania Cervecerias Unidas S.A.

Bandera 84, Sixth Floor

Santiago, Chile

Re: United Breweries Company, Inc.

Form 20-F for the Fiscal Year Ended December 31, 2004

File No. 1-14906

Dear Mr. Reyes:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Michael Moran

Branch Chief