

CCU

October 26, 2005

Securities and Exchange Commission
Division of Corporation Finance
450 Fifth Street, N.W.
Washington, D.C. 20549-0303
Attention: Michael Moran
Branch Chief

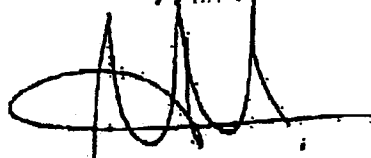
Re: Compañía Cervecerías Unidas S.A. ("United Breweries
Company, Inc." or "CCU")
Form 20-F for the Year Ended December 31, 2004
File No. 1-14908

Dear Mr. Moran:

In connection with responding to the comment letter dated September 22, 2005 (the "Comment Letter") from the staff of the Securities and Exchange Commission (the "SEC" or the "Commission") related to the Compañía Cervecerías Unidas S.A. (the "Company") Form 20-F for the year ended December 31, 2004 (the "Form 20-F") the Company acknowledges that:

- the Company is responsible for the adequacy and accuracy of the disclosure in its Securities Exchange Act filings (the "Filings");
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the Filings; and
- the Company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Sincerely yours,



By: Ricardo Reyes
Title: Chief Financial Officer
Company: Compañía Cervecerías Unidas S.A.