



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