UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

Honorable: Eugene R. Wedoff

Hearing Date: August 20, 2004

Bankruptcy Case No.: 02-B-48191

Adversary No.:

Title of Case: In re UAL CORPORATION, et al.

Brief Statement of Motion: Objection of the Association of Flight Attendants-CWA, AFL-CIO, to Debtors' Motion for Entry of an Order Authorizing Entry Into Amendment to the Club DIP Facility

Names and Addresses of moving counsel:

Jeffrey A. Bartos
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1625 Massachusetts Ave., NW, Suite 700, Washington, DC 20036-2243

Representing: Association of Flight Attendants-CWA, AFL-CIO

ORDER

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

In re	)
	)
UAL CORPORATION, et al.	) Chapter 11
	)
Debtors	) Case No. 02-B-48191
	) (Jointly Administered)
	)
	) Hon. Eugene R. Wedoff
	)
	) Hearing Date: August 20, 2004
	) Hearing Time: 9:30 a.m.
	)

NOTICE OF FILING

TO: Parties Listed in Certificate of Service Filed with the Court

PLEASE TAKE NOTICE that on this 13th day of August, 2004, Association of Flight Attendants-CWA, AFL-CIO, filed with the United States Bankruptcy Court for the Northern District of Illinois, Eastern Division at 219 S. Dearborn Street, Chicago, Illinois 60604, the **Objection of the Association of Flight Attendants-CWA, AFL-CIO, to the Debtors' Motion for Entry of an Order Authorizing Entry Into Amendment to the Club DIP Facility**, a copy of which is attached hereto.

Respectfully submitted,

Robert S. Clayman
(admitted pro hac vice)
Jeffrey A. Bartos
(admitted pro hac vice)
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Counsel for Association of Flight Attendants-CWA, AFL-CIO

Dated: August 13, 2004

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

In re	
UAL CORPORATION, et al.,	Chapter 11
Debtors	Case No. 02-B-48191 (Jointly Administered)
	Hon. Eugene R. Wedoff
	Hearing Date: August 20, 2004 Hearing Time: 9:30 a.m.

OBJECTION OF THE ASSOCIATION OF FLIGHT ATTENDANTS-CWA, AFL-CIO, TO DEBTORS' MOTION FOR ENTRY OF AN ORDER AUTHORIZING ENTRY INTO AMENDMENT TO THE CLUB DIP FACILITY

The Association of Flight Attendants-CWA, AFL-CIO ("AFA"), representing current and retired United Flight Attendants, hereby objects to the Debtors' motion for this Court to authorize entry into an amended DIP financing facility. The current motion should be denied because United's DIP financing proposal includes a covenant that would purportedly require the Company to withhold pension plan contributions required by statute and under contract. The Court should not approve DIP financing predicated on this patently unlawful course of action. As shown below, United's conduct violates the Employee Retirement Income Security Act ("ERISA"), the Internal Revenue Code ("IRC"), and the Bankruptcy Code. Further, United offers no reason to believe that it can only obtain DIP financing by

withholding its statutorily-required pension payments. Lastly, the proposed DIP financing covenant seeks to preordain the termination of United's pension plans as part of any reorganization plan, and thus constitutes a sub rosa plan of reorganization.

At this point in these proceedings, it is clear that United is a "one trick pony." Whenever the company has needed funds during the restructuring process, it has always turned first to labor without exhausting, or even attempting to exhaust, other alternatives. The current DIP financing motion is just the latest example of United's well-established pattern. The only new twist is that, instead of pursuing labor-cost cuts through available legal means as in the past, United now proposes to pursue such cuts through an unlawful course of conduct.

FACTUAL AND PROCEDURAL BACKGROUND

1. These bankruptcy cases were initiated by the Debtors on December 9, 2002. From the first day of these proceedings, United contended that its financial crisis, above all else, was the product of high labor costs and rigid labor structures which prevented it from competing profitably. As a result, United immediately undertook a series of efforts which drastically reduced the wages and benefits of its employees and retirees.

2. First, United moved the Court to reject its collective bargaining agreements under Section 1113 of the Bankruptcy Code. Shortly after Section 1113 negotiations began, however, United demanded and obtained interim wage concessions to satisfy covenants with its Debtor-in-Possession ("DIP") lenders.

3. While Section 1113 negotiations continued, in October 2003, United applied to the Internal Revenue Service for permission to waive payments to its pension plans for certain plan years. See 26 U.S.C. § 412(d) (describing IRS waiver criteria). United, however, withdrew all of its waiver applications

after Congressional passage of pension relief legislation in April 2004. This new legislation provided United with an immediate $375 million reduction in its pension obligations.

4. In the meanwhile, after intensive and painful Section 1113 negotiations, the AFA and other organized labor groups agreed to the amendments, which saved the company some $2.5 billion per year with $314 million in savings attributable to AFA. As part of that process, AFA's pension plan was modified to yield $45 million in additional savings.

5. Almost immediately thereafter, United embarked on a second assault – this time attacking the health care benefits of its retirees, including thousands who left the Company early specifically in order to preserve their health care benefits. This Court appointed an Examiner to investigate the circumstances surrounding United's decision to seek Section 1114 relief. The Examiner concluded that United's Chief Restructuring Officer had believed all during the Section 1113 negotiations that separate cuts to retiree health benefits would be sought by the Company. The Examiner further found that the company official never advised the unions of this view until after the Section 1113 negotiations resulted in agreement and after thousands of United employees retired in order to secure the medical benefits then in place. See Report of Examiner Ross D. Silverman (March 18, 2004), at 39. The Examiner also found that United had decided to pursue cuts to retiree health benefits in order to address a $456 million "gap" which United discovered in its budget. Id., at 39-40.

6. Nonetheless, AFA joined in a coalition with other retiree representatives and underwent another round of difficult negotiated sacrifices. This time, the coalition's agreement to cut retiree health benefits is saving the Company $300 million through 2010.

7. The Section 1114 negotiations were concluded and the revised agreements approved by this Court on June 14, 2004. During this same time, United was pursuing a second application for a loan guarantee from the ATSB. The Board denied this second request, as well as a request for reconsideration, in June 2004, concluding that United had a "sufficiently high" likelihood of "succeeding without a loan guarantee." Letter dated June 17, 2004 from ATSB to F.F. Brace, attached as Exhibit 1. The ATSB also found that funding for Debtors' business plan, which provided for continued pension payments, was otherwise available on the capital markets.

8. During this second ATSB process, it now appears that United took very few steps to develop a back-up or contingency plan in the event the ATSB acted as it ultimately did. See Exclusivity Motion, filed August 6, 2004, ¶ 1. Instead, toward the end of the ATSB process, the Company engaged only in what it characterizes as "preliminary, high level discussions with the Club DIP lenders." DIP Financing Motion, filed August 6, 2004, ¶¶ 15-16. Debtors did not approach any other lenders in an attempt to secure DIP financing.

9. On July 14, 2004, United deferred a decision on whether to make $72.4 million in required quarterly contributions to its pension plans, which were due on July 15, 2004. In response, AFA filed a grievance with United under Section 26.D of the 2003-2009 Restructuring Agreement. Exhibit 2. AFA asserted a violation of Section 34.A.12 of the agreement, which provides: "The Company will contribute actuarially determined amounts that will be sufficient to provide the benefits described herein." Exhibit 3.

10. In the course of its DIP financing negotiations, United presented its lenders with financial projections, "setting forth, among other things, the Debtors' projected sources and uses of cash and other collateral available to repay the Club DIP facility." DIP Financing Motion ¶ 18; see also id. ¶ 20. One of

United's "modeling assumptions" was that it "would not make any further pension funding contributions prior to [its] exit from bankruptcy." Id. ¶ 19. United apparently did not present its lenders with any financial projections that included payment of its pension funding obligations.

11. On July 21, 2004, United reached agreement with the Club DIP lenders, subject to this Court's approval. The agreement requires that United materially adhere to its projected uses of cash contained in the financial projections presented to the lenders, including the projected cessation of pension funding. DIP Financing Motion ¶ 18. The new agreement also provides more generous financing terms than Debtors' prior DIP financing arrangements. For example, Debtors will receive a 50 basis point reduction in their current interest rate on their financing, including existing indebtedness under the Club DIP facility. Id. ¶ 29. This means that United will be paying market rates under the proposed financing agreement. Id. The agreement also includes an increase in the total collateral available to the lenders under the DIP facility. Id. ¶ 27.

12. On July 23, 2004, United publically announced that it would cease making funding contributions to its pension plan. United maintained that its new DIP financing agreement "effectively" prohibited any further pension contributions. Exhibit 4. In response, AFA amended its previously-filed grievance to include the additional violations of the contribution requirements announced by the Company. Exhibit 5.

13. In response to United's announcement, the Pension Benefit Guarantee Corporation ("PBGC") sent a letter to Glenn F. Tilton, United's Chairman, President and CEO. The PBGC wrote: "As you are aware, the Internal Revenue Code and the Employee Retirement Income Security Act require pension plan sponsors to make minimum contributions to their pension plans on a periodic and timely basis."

Exhibit 6. With respect to the DIP financing covenants, the PBGC specifically informed the Company that "such covenants would be inconsistent with ERISA and the Internal Revenue Code and contrary to public policy." Id.

14. On August 6, 2004, United moved for Court approval of its new DIP financing facility, including the covenant obligating the Company to withhold pension funding. In the motion, United asserts that "Debtors strongly believe that deferral [of their pension payments] is consistent with all applicable laws," but does not cite any legal authority in support of that belief. DIP Financing Motion ¶ 21.

15. Also on August 6, 2004, United moved to extend the exclusivity period until December 31, 2004. In that motion, United disclosed for the first time that it may again move for Section 1113 relief in these proceedings. Exclusivity Motion ¶¶ 12, 15.

16. In September and October 2004, United is required to make pension plan contributions of almost $500 million and $100 million, respectively.

ARGUMENT

17. Debtors seek an order from this Court authorizing them to enter into a DIP credit facility giving rise to super-priority claims against the estate. Such a request is governed by Section 364(c) of the Bankruptcy Code.[1/] "In determining whether to approve such a transaction, the Court acts in its informed discretion." In re Ames Dep't Stores, Inc., 115 B.R. 34, 37 (Bankr. S.D.N.Y. 1990). Courts have

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[1/] Debtors incorrectly assert that Section 363(b) of the Bankruptcy Code governs their motion. Section 363(b) permits a trustee or DIP to use, sell or lease property of the estate other than in the ordinary course of business, after notice and hearing. Debtors cite no precedent, nor has research uncovered any, holding that DIP financing may be authorized pursuant to Section 363(b), as opposed to Section 364, which applies specifically to obtaining credit. Further, Section 363(b) does not provide for the creation of super-priority claims, such as those sought in Debtor's motion.

developed a three-part test for determining whether to authorize financing under Section 364(c), pursuant to which the debtors must show: "(1) They are unable to obtain unsecured credit per 11 U.S.C. § 364(b), i.e., by allowing a lender only an administrative claim . . . ; (2) The credit transaction is necessary to preserve the assets of the estate; and (3) The terms of the transaction are fair, reasonable, and adequate, given the circumstances of the debtor-borrower and the proposed lender." In re The Crouse Group, 71 B.R. 544, 549 (Bankr. E.D. Pa. 1987). In exercising their discretion, Courts "permit debtors-in-possession to exercise their basic business judgment consistent with their fiduciary duties," but will not authorize "proposed terms that would tilt the conduct of the bankruptcy case" or "prejudice . . . the powers and rights that the Bankruptcy Code confers for the benefit of all creditors." In re Ames Dep't Stores, Inc., 115 B.R. at 37-38.

I. THIS COURT SHOULD NOT AUTHORIZE ENTRY INTO THE DIP FINANCING ARRANGEMENT BECAUSE IT IS PREDICATED ON AN ILLEGAL PLAN OF ACTION.

18. United's decision to cease making mandatory pension payments is unlawful under the Employee Retirement Income Security Act ("ERISA"), the Internal Revenue Code ("IRC"), and the Bankruptcy Code. Because the DIP financing is predicated on the continuation of United's unlawful conduct, the transaction is not fair or reasonable, and cannot constitute a valid exercise of the Debtors' business judgment consistent with their fiduciary duties. For this reason, the Court should exercise its discretion to deny authorization of the DIP financing as proposed.

19. Both ERISA and the IRC set forth minimum funding standards for pension plans, requiring payments on a periodic basis. 29 U.S.C. § 1082; 26 U.S.C. § 412. Plan sponsors must timely satisfy these minimum funding requirements unless the plan is granted a waiver (29 U.S.C. § 1083; 26 U.S.C. §

412(d)), or the plan is terminated pursuant to the procedures and standards set forth in ERISA (29 U.S.C. § 1341). The failure to meet minimum funding requirements leads to the imposition of excise taxes, liens and penalties. 26 U.S.C. § 412 (m) & (n). ERISA also imposes fiduciary duties to act for the sole and exclusive benefit of plan participants and beneficiaries, and to exercise care, skill, prudence and diligence in managing the plan. 29 U.S.C. § 1104. Having sought neither a waiver of funding obligations nor the lawful termination of the plan, Debtors' unilateral decision to cease pension payments and enter into DIP financing predicated upon the continuation of that unlawful conduct constitutes a gross breach of ERISA's fiduciary duties and the requirements of the IRC.

20. The Bankruptcy Code also prohibits United from ceasing to make its pension plan payments. Section 1113(f) forbids United from "unilaterally terminat[ing] or alter[ing] any provisions of a collective bargaining agreement" without complying with the Code's procedures for rejection of collective bargaining agreements. 11 U.S.C. § 1113(f). The collective bargaining agreement between United and AFA plainly requires that "The Company will contribute actuarially determined amounts that will be sufficient to provide the benefits described herein." Exhibit 3. Therefore, the failure to make contributions is a breach of the collective bargaining agreement and a violation of the mandate of Section 1113(f).[2/] In addition, as fully set forth in the IAM's motion to appoint a trustee, United's decision not to pay its pension obligations violates the fundamental payment priority scheme of the Bankruptcy Code. See Motion For Trustee, filed August 11, 2004, ¶¶ 42-45.

[2/] At a minimum, the contract issue regarding United's obligation to make pension plan contributions must be decided through the contractual grievance procedure. In re U.S. Airways Group, Inc., 296 B.R. 734, 747-48 (Bankr. E.D. Va. 2003) (deferring to arbitration of contractual issues regarding pension plan).

21. In its motion for authorization to enter into the proposed DIP financing, United represents that "the Debtors strongly believe that deferral [of payment of its pension obligations] is consistent with all applicable laws." DIP Financing Motion ¶ 21. That belief is ill-founded. As the PBGC informed United in its letter dated July 26, 2004, "the Internal Revenue Code and the Employee Retirement Income Security Act require pension plan sponsors to make minimum contributions to their pension plans on a periodic and timely basis." Exhibit 6. United has offered no legal authority to support its contrary belief that it is in compliance with all applicable laws. In the absence of such authority, Debtors' belief cannot be viewed as a valid exercise of business judgment consistent with their fiduciary duties.

22. Moreover, United offers no explanation as to why it did not seek to suspend its pension plan payments lawfully by filing for an IRS waiver, as the Company had attempted to do in the past. No definition of valid business judgment can encompass the choice to accomplish a result by unlawful means, when lawful remedies are available. Under all these circumstances, we submit that the Court should not lend its approval to United's choice to pursue an unlawful course of conduct.

II. UNITED HAS OFFERED NO EVIDENCE THAT IT CANNOT OBTAIN DIP FINANCING WITHOUT THE COVENANT OBLIGATING THE COMPANY TO WITHHOLD PENSION FUNDING.

23. Although AFA submits that court approval of unlawful conduct such as United's can never be justified, in this case there is also no showing that the unlawful covenant is necessary for the Debtors to obtain DIP financing. First, it is clear that the impetus for the cessation of pension funding came from United, and not its lenders. United, of its own choosing, presented its lenders with financial projections based on the assumption of no further pension funding. The Company apparently never presented projections to its lenders that provided for pension funding. Thus, it is unknown whether the lenders would

have accepted some other financial plan that did not include the cessation of pension funding. United also fails to explain why it cannot pay at least part of its pension obligations and still obtain DIP financing. Nor has United claimed that pension payments would violate any of the other covenants of the DIP financing, such as the EBITDAR covenants and the cash-on-hand requirements. Having failed to explore other options with its lenders, United cannot now contend that the withholding of pension payments is a requirement to obtain DIP financing.

24. Even assuming arguendo that United's current lenders do require the withholding of pension payments, there is no evidence that United tried to obtain financing from other lenders on terms that did not require violation of its pension obligations. Of course, the ATSB concluded that United's prior business plan, which provided for pension payments, could obtain funding in the capital markets. United, however, concedes in its motion that it never tried to obtain financing from any source other than its current lenders. With the additional collateral available for the proposed DIP facility, alternate sources of financing may have been available in the market. Indeed, the evidence indicates that United had sufficient negotiating power to obtain better financing terms at market rates from its current lenders. Nevertheless, United never even attempted to enter the broader capital markets, and instead negotiated solely with its existing lenders.

25. United has failed to demonstrate that the unlawful covenant restricting pension payments is a necessary feature of that DIP financing. Instead, the DIP financing covenant is just the latest example of United's established pattern of turning first to its employees as a source of funding for this restructuring.

III. THE DIP FINANCING ARRANGEMENT SHOULD BE REJECTED BECAUSE IT CONSTITUTES A SUB ROSA PLAN IN VIOLATION OF THE BANKRUPTCY CODE.

26. Section 364 relief is only appropriate to the extent that the proposed terms of the DIP financing do not "tilt the conduct of the bankruptcy case." In re Ames Dep't Stores, 115 B.R. at 37. Here, the proposed covenant restricting pension payments undoubtedly will tilt the conduct of these proceedings. In fact, the covenant constitutes part of a sub rosa plan of reorganization, and is therefore impermissible. A sub rosa plan arises when "preconfirmation transactions . . . have the effect of or dictate the terms of a future reorganization plan." In re Defender Drug Stores, Inc., 145 B.R. 312, 318 (B.A.P. 9th Cir. 1992). Here, DIP financing predicated on the cessation of pension payments will dictate the terms of any future reorganization without the usual protections afforded through the confirmation process.

27. United has stated its intention to "defer" payment of its current pension plan obligations until after the Company's emergence from bankruptcy. In the Debtors' recent motion to extend exclusivity, they indicate that it will take six months or more before the Debtors are even in a position to file a reorganization plan. By the time of the currently-anticipated emergence from bankruptcy, United's unmet pension fund obligations will be substantial, especially given the applicable excise taxes and penalties. This unsatisfied, accrued pension obligation will make it considerably more difficult to obtain exist financing.

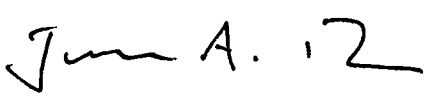
28. Thus, the stage will be set for United to seek to terminate its pension plans as part of the reorganization plan. In order to effect a distress termination of a pension plan in the reorganization context, a court must find that "unless the plan is terminated, such person will be unable to pay all its debts pursuant to a plan of reorganization and will be unable to continue in business outside the chapter 11 reorganization process." 29 U.S.C. § 1341(c)(2)(b)(ii)(IV). By deferring its pension payments, United will undoubtedly

argue that reorganization will not be possible given the burden of its under-funded plans. Thus, the DIP financing covenant is intended to preordain the eventual termination of the pension plans as a condition of reorganization. Ultimately, by precipitating the termination of its pension plans, United intends to shift the cost of its reorganization onto its employees and to the taxpaying public through the PBGC. This Court should not permit the Debtors to use unlawful means to set in motion such a course of events.

CONCLUSION

For all the foregoing reasons, AFA respectfully requests that this Court deny Debtors' motion for authorization to enter into the proposed Club DIP Facility.

Respectfully submitted,



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Counsel for Association of Flight Attendants-CWA, AFL-CIO

Dated: August 13, 2004

EXHIBIT 1

AIR TRANSPORTATION STABILIZATION BOARD
1120 VERMONT AVENUE, SUITE 970
WASHINGTON, DC 20005

Michael Kestenbaum
Executive Director

June 17, 2004

Mr. Frederic F. Brace
Executive Vice President
and Chief Financial Officer
United Air Lines, Inc.
1200 East Algonquin Road
Elk Grove Township, IL 60007

Dear Mr. Brace:

In accordance with the Air Transportation Safety and System Stabilization Act, Pub. L. No. 107-42, 115 Stat. 230 (the "Act") and the regulations promulgated thereunder, 14 CFR Part 1300 (the "Regulations"), the Air Transportation Stabilization Board (the "Board") has considered United's application, as supplemented, for a $1.6 billion federal loan guarantee in support of a $2 billion loan.

The Act was passed nearly three years ago in response to the terrorist attacks of September 11, 2001, and the Board was established to respond to the ensuing constraints on credit availability in the airline sector. Since that time the Board has approved seven loan guarantees, with the last approval over a year ago in April of 2003 for World Airways.

United's application for a loan guarantee was received on June 21, 2002. On December 4, 2002, the Board indicated to United by letter that it could not approve its then-current proposal, and the company subsequently filed for Chapter 11 bankruptcy protection. Over the following eighteen months, the company revised its proposal while working through the bankruptcy process.

During this period, the Board staff and the broader working group, consisting of representatives of the Board's voting members, have reviewed and considered all the materials submitted by United, as well as explanatory information presented by United at many meetings during 2003 and the first half of 2004. The Board's financial, industry, and legal consultants have submitted their reports and analyses, which have been taken into consideration. The Board staff prepared for the members a comprehensive analysis of all of these materials. The voting members discussed the application at length at meetings on April 20, May 24, and June 17, 2004.

The Board carefully considered the application under the standards set out under the Act and the Regulations. Based on its review, the Board determined that the application does not meet the applicable standards, and, accordingly, the Board voted to deny the application. Specifically, a majority of the Board determined that a guaranteed loan to United is not a necessary part of maintaining a safe, efficient, and viable commercial aviation system in the United States, a requirement of the Act. The Board notes the positive steps the company has taken since entering bankruptcy in 2002 to lower its costs, strengthen its competitive position, and improve its governance structure. Moreover, the Board believes that airline credit markets have been improving since late 2001 and 2002, the period during which the Board granted most of its approvals for loan guarantees, increasing the likelihood of United succeeding without a loan guarantee. Given these circumstances, a majority of the Board believes that the likelihood of United succeeding without a loan guarantee is sufficiently high so as to make a loan guarantee unnecessary. Finally, the Board considered proposals made by United in a series of meetings this week. A majority of the Board believes that these revisions do not change their view of the necessity of a federal loan guarantee.

Considering all of the foregoing factors, and all the other facts of record, Chairman Edward Gramlich and Under Secretary of Treasury for Domestic Finance Brian Roseboro voted to deny the application. Under Secretary of Transportation for Policy Jeffrey Shane voted to defer a decision for one week pending further Board discussions with United regarding its most recent proposals.

Sincerely,

Michael Kestenbaum

cc: Edward M. Gramlich
Brian C. Roseboro
Jeffrey N. Shane

EXHIBIT 2

ASSOCIATION OF FLIGHT ATTENDANTS-CWA,AFL-CIO
6250 N. River Road, Suite 4020, Rosemont, IL 60018
PHONE 847•292•7170 FAX 847•292•7180 website:www.unitedafa.org

July 22, 2004

Mr. Frank Colosi, Director
People Services Onboard Service
United Airlines - WHQLR
P.O. Box 66100
Chicago, IL 60666

MEC 13-04

Dear Mr. Colosi:

Pursuant to Section 26.D. of the 2003-2009 Restructuring Agreement between United Airlines and the Flight Attendants in its service, as represented by the Association of Flight Attendants - CWA, the undersigned hereby requests a hearing and review. This request is based on the Company's violation of Section 34.A.12. and all related Sections of the Agreement when on July 15, 2004 the Company failed to make a required contribution then due to the United Airlines Flight Attendant Defined Benefit Pension Plan ("Defined Benefit Plan") of an actuarially determined amount of approximately $19.7 million dollars.

The Company's conduct constitutes an unlawful unilateral change of the existing Agreement in its entirety. Without waiver of its position, or of any legal right or obligation related to that position or to proceed in another forum, AFA submits this grievance in an effort to secure an expeditious resolution of this matter.

Pursuant to Section 26.C. this is being filed as a System Group grievance.

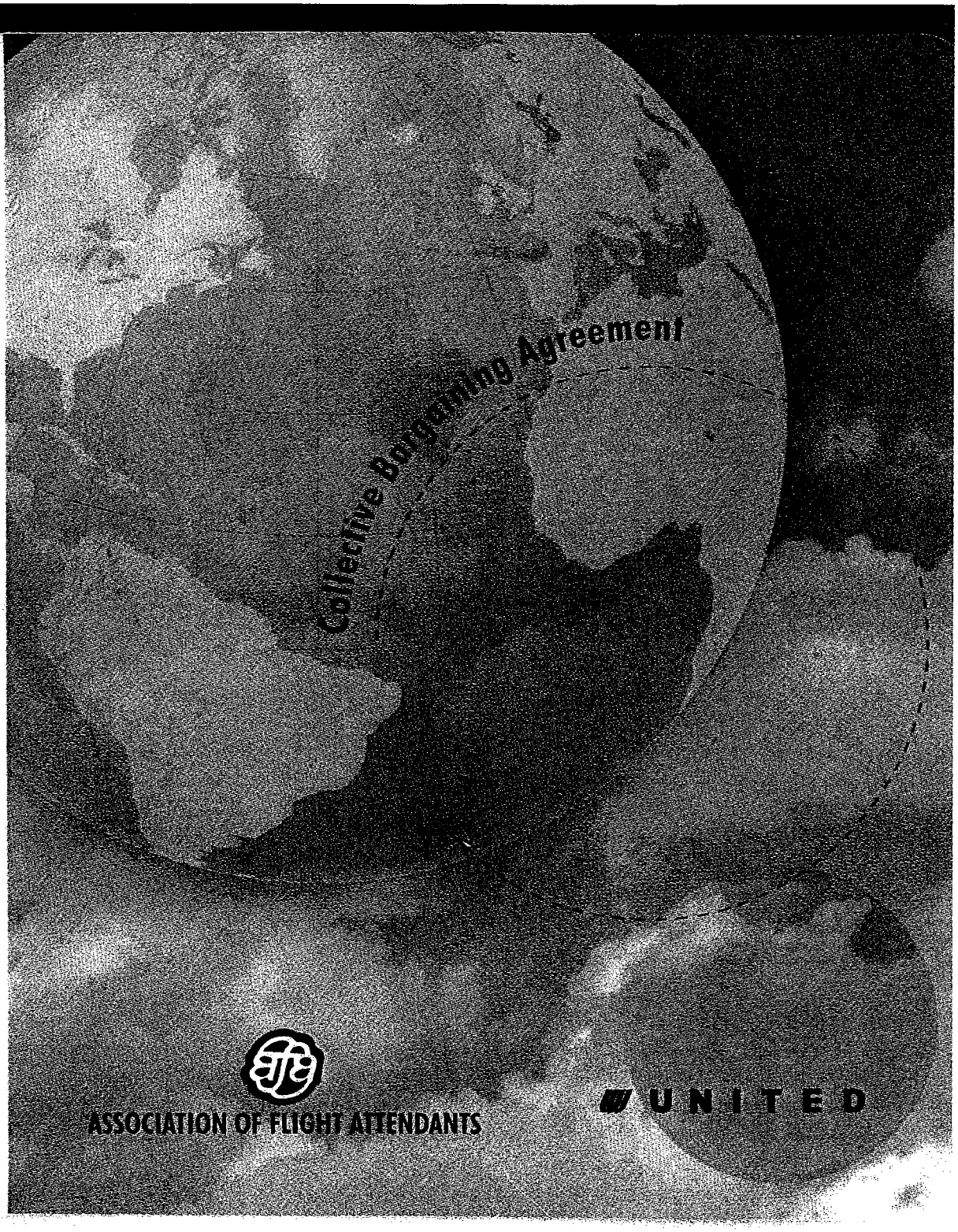
In relief, the Union requests that the Company immediately make the July 15, 2004 required contribution to the Defined Benefit Plan of the actuarially determined amount of approximately $19.7 million dollars, and that all adversely affected Flight Attendants be made whole.

It is requested that the Company send a copy of all decisions rendered in this case to the undersigned, to the MEC Grievance Chairperson, and to the Legal Department, Association of Flight Attendants - CWA, 6250 N. River Road, Suite 4020, Rosemont, IL 60018.

Sincerely,

Gregory E. Davidowitch, President
United Airlines Master Executive Council

EXHIBIT 3


Collective Bargaining Agreement
ASSOCIATION OF FLIGHT ATTENDANTS
UNITED

1996-2001
2001-2006
AGREEMENT
between
UNITED AIR LINES, INC.
and
THE FLIGHT ATTENDANTS
in the service of
UNITED AIR LINES, INC.
as represented by
THE ASSOCIATION OF FLIGHT ATTENDANTS

THIS AGREEMENT is made and entered into in accordance with the provisions of Title II of the Railway Labor Act, as amended, by and between UNITED AIR LINES, INC. (hereinafter referred to as the "Company") and the FLIGHT ATTENDANTS in the service of UNITED AIR LINES, INC., as represented by the ASSOCIATION OF FLIGHT ATTENDANTS (hereinafter referred to as the "Union").

W I T N E S S E T H:

It is hereby mutually agreed:

SECTION 34
RETIREMENT

1. The Company agrees that the benefits provided in the Retirement Plans will not be reduced without the prior agreement of the Union.

2. The Plans are subject to approval of the U.S. Treasury Department in the form of continuing qualification of the Plans by the Internal Revenue Service. In the event a Plan is not acceptable to the Internal Revenue Service, the Union and the Company agree to effect the revisions necessary to secure proper qualification.

A. United Air Lines, Inc. Flight Attendant Employees' Retirement Plan ("Retirement Plan").

1. The revisions contained herein to the Retirement Plan shall become effective as of October 2, 1997 and apply to employees covered by the Flight Attendant Agreement.

2. Eligibility

   The eligibility rules for flight attendants to participate in the Plan after the effective date will be one year of service.

3. Service

   Prior to January 1, 1976, the amount of service credited has been determined under the Plan as it was in effect during those years.

   On or after January 1, 1976 service means periods while receiving pay, including payment for sickness, disability, or vacation taken prior to retirement. Service also means periods while absent from active employment with the Company without pay for reasons of:

   a. Medical leave, or

   b. Layoff, furlough, military leave or any other leave granted under rules uniformly applied to employees in like situations provided the employee returns to active employment within 90 days after such absences end.

      Month of service means each calendar month during any portion of which the employee is credited with service as defined above.

      Year of service means the calendar year in which the employee was hired and any other calendar year during which the employee is credited with six (6) or more months of service.

An employee terminating employment before meeting the vesting requirement will lose service with respect to the Plan accrued prior to such termination, unless such service is restored pursuant to Paragraph 13, below.

4. Participation

Participation means service on and after the completion of one year of service while pay is or was received from the Company whether in active service or as sick pay.

5. Retirement Ages

The retirement ages under the Plan will be: normal retirement, age 65; early retirement, age 50 and ten years of service. Any flight attendant who was employed prior to April 1, 1980 and was age 50 or older at the time will be entitled to retire under the Retirement Plan on or after age 60 regardless of length of service.

6. Benefit Amount

The amount of annual retirement benefit payable at normal retirement date to a flight attendant will be the sum of (a) and (b) below.

a. The amount that has been credited to a flight attendant who was a participant in the Plan on January 1, 1981 will be redetermined as of that date to be the greater of the following amounts:

(1) The amount of annual retirement benefit credited to the flight attendant as of December 31, 1980; or

(2) The amount determined by multiplying the flight attendant's actual annual compensation on December 31, 1980 by two and twenty two hundredths percent (2.22%), and further multiplying the product thereof by the flight attendant's years of participation prior to January 1, 1981; or

(3) The amount determined by multiplying the flight attendant's annual rate of compensation on December 31, 1980 (twelve [12] times the minimum monthly rate plus the pay for ten [10] credited flight hours in excess of sixty-five [65] hours a month as applicable to the flight attendant on December 31, 1980) by two and twenty two hundredths per cent (2.22%) and further multiplying the product thereof by the flight attendant's years of participation prior to January 1, 1981.

b. Two and twenty two hundredths per cent (2.22%) of the participating flight attendant's earnings each month after January 1, 1981.

c. Effective October 2, 1997 the lump sum payments provided for in Section 5.Q. will be included in the flight attendant's annual earnings for pension calculation purposes for the year in which paid.

The amount of retirement benefit payable at normal retirement date to a flight attendant who terminates employment at normal retirement date will be equal to the benefit amount described above .

Benefit amounts include any benefits (including annuity value of lump sum payments from company sponsored retirement plans other than the Flight Attendant Employee's Savings Plan) the flight attendant may be entitled to from any other retirement plans of the Company.

If an employee is reclassified to a flight attendant job, the employee will retain the accrued benefits (actuarially adjusted to reflect the normal retirement date for flight attendants) as then provided for by the prior job's Plan. If a flight attendant is reclassified out of a flight attendant job, the employee will be credited with normal retirement date benefits equal to the accrued benefits applicable to the flight attendant's normal retirement date (actuarially adjusted to reflect the normal retirement date of the new job's Plan).

Benefits due under the Plan are in addition to any Social Security benefits.

7. Early Retirement Benefits

In the event of early retirement, retirement benefits will be reduced at the rate of three per cent (3%) for each year prior to age 60 that the payments begin. There will be no reduction upon retirement at or after age 60.

8. Vesting

The vesting provision under the Plan will be five (5) years of service. Payment of benefits to any employee with a vested benefit who terminates employment prior to early retirement will begin at age 65 or, at the election of the individual, on or after attainment of age 50 with the amount determined on an actuarially reduced basis from age 65 if the employee was hired on or after April 1, 1980; or if the employee's date of employment is prior to April 1, 1980, on an actuarially reduced basis from age 60 with no reduction for payments beginning on or after age 60.

9. Form of Retirement Benefit Payment

A single life annuity form of payment will be the normal form of payment for single participants. Instead of a life annuity form of payment the contingent annuitant form of payment (with a 50% continuation to the spouse) will be the normal form of payment for married participants unless the participant elects, anytime before benefit payments begin, the life annuity form or a retirement option described below. Retirement benefits will be actuarially adjusted for payment in such contingent annuitant form (instead of a life annuity form).

The retirement options under the Plan are the ten year certain option, the contingent annuitant option (50%, 66-2/3% or 100%) and the level income option. Options may be elected anytime before benefit payments commence. Retirement benefits will be actuarially adjusted for payment in the optional form (instead of a life annuity form).

10. Pre-Retirement Death Benefits

A participant who has met the requirements for early retirement under the Plan will automatically be covered by a Pre-Retirement Death Benefit in the event of death thereafter and before benefit payments under the Plan begin if at the time of death the participant is survived by a spouse (to whom the participant has been married throughout the year preceding death) or is survived by at least one natural or adopted child (under age 21) of the participant.

The monthly amount of the Benefit will be 50% of the participant's accrued monthly benefit as of the date of death.

Payment of the benefit will begin as of the first day of the month following the participant's death and will be payable to such eligible spouse for life or, if there is no eligible spouse or such spouse dies before the youngest of such participant's children attains the age of 21, to such participant's children under age 21 until the youngest of such children attains the age of 21 (payment of such benefit to be divided equally among each such child until the earlier of each such child's death or attainment of age 21 and upon such event each such child's share will be divided equally among such children who are then still living and under age 21).

No reduction in a participant's benefits under the Plan will be made as a result of this benefit or as a result of having elected a similar benefit under the Plan as in effect prior to the effective date for these revisions to the Plan.

11. Employee Contributions

None

12. Company Contributions

The Company will contribute actuarially determined amounts that will be sufficient to provide the benefits that are described herein.

13. Re-employment

If an employee whose employment terminated is later re-employed, the employee's prior service and participation will be restored with respect to the plan immediately upon re-employment, provided the prior employment period exceeds the whole calendar years constituting the break in employment, or the employee retained a vested interest in any benefits attributable to Company contributions to such plan with respect to such prior employment.

A retired employee who is re-employed by the Company will not receive retirement benefits while re-employed. When the employee again terminates employment, pension benefits will be resumed at that time and will be in the amount and form the employee was receiving immediately prior to the date of re-employment, if the employees initial retirement occurred at or after normal retirement age. If the employee retired prior to normal retirement date, the period of re-employment prior to age sixty-five (65) will be added to the prior service and participation for the purpose of calculating a new retirement benefit. The benefit will be actuarially adjusted for the benefits such employee who retired early received prior to re-employment.

14. Union Leave of Absence

A flight attendant who is on an authorized leave of absence for Union business will, if otherwise eligible to be a participant in the Plan, continue to be considered a participant in the Plan and will, for purposes of accruing benefits under the Plan, be considered to receive earnings for each month while on such leave equal to the minimum monthly pay plus the pay for twenty (20) credited flight hours in excess of sixty five (65) hours a month as would otherwise be applicable to the flight attendant. The Union will reimburse the Company therefor.

EXHIBIT 4

UAL Corporation Reaches Agreement to Amend DIP Financing Credit Facilities

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July 23, 2004

Amendments Provide Liquidity Necessary to Complete Restructuring

Maturity Date Extended Through June 2005

Terms Reflect DIP Lenders' Confidence in UAL Financial Performance

CHICAGO, July 23, 2004 - UAL Corporation (OTCBB: UALAQ.OB), the holding company whose primary subsidiary is United Airlines, today reported it has successfully negotiated an agreement to amend its debtor-in-possession (DIP) financing credit facilities with its current lenders, including JPMorganChase, Citigroup, and CIT, and a new lender, GE Capital.

The facilities will provide UAL with an additional $500 million in available funds, delivering the liquidity necessary to complete UAL's successful restructuring. The maturity date is June 30, 2005, giving the company additional flexibility as it moves to assemble an exit financing package. The agreement maintains the favorable interest rates and types of covenants established in the amended DIP agreement of May 2004.

The company will seek bankruptcy court approval of the amended DIP agreement at the omnibus hearing currently scheduled for August 20, 2004.

"Without the Air Transportation Stabilization Board (ATSB) loan guarantee, we need to do more restructuring and cost reduction work to formulate a business plan that will attract the financing necessary to exit Chapter 11. The amended DIP gives us the time and money to do this essential work in a systematic and measured way," said Jake Brace, United's executive vice president and chief financial officer. "The willingness of lenders to participate in the amended DIP following the denial of the federal loan guarantee reflects their confidence in our financial performance and ability to become more competitive by further improving our cost structure."

The amended DIP agreement contains financial covenants that do not permit the company to make any payments inconsistent with its current financial projections, effectively prohibiting further pension contributions before exit, unless the lenders otherwise consent based on a modified business plan. As a result, the company does not expect to make any pension contributions before exit because such payments would diminish the company's liquidity and reduce flexibility, thus impairing the company's ability to attract exit financing. In and of itself, this decision does not affect the benefits currently being paid under these plans.

By amending the DIP and not making these pension contributions, the company believes it will have adequate funding until its exit from bankruptcy. These actions will enhance UAL's flexibility while it continues to restructure in a challenging and uncertain marketplace.

In the absence of a federal loan guarantee, United's long-term business plan must have cash flow and liquidity levels that the capital markets are willing to finance. Because existing pension plan contributions will remain a huge financial burden after exit, it is incumbent on United to study all possible options and to determine whether United can sustain this burden and still attract exit financing. At present, no decisions have been made and much work and analysis needs to be completed. United is beginning to discuss this situation with its unions and other stakeholders.

News releases and other information about United Airlines can be found at the company's website, www.united.com.

###

Safe Harbor Statement under the Private Securities Litigation Reform Act of 1995: Certain statements included in this press release are forward-looking and thus reflect the Company's current expectations and beliefs with respect to certain current and future events and financial performance. Such forward-looking statements are and will be, as the case may be, subject to many risks and uncertainties relating to the operations and business environments of the Company that may cause actual results to differ materially from any future results expressed or implied in such forward-looking statements. Factors that could significantly affect net earnings, revenues, expenses, costs, load factor and capacity include, without limitation, the following: the Company's ability to continue as a going concern; the Company's ability to operate pursuant to the terms of the DIP financing; the Company's ability to obtain court approval with respect to motions in the Chapter 11 proceeding prosecuted by it from time to time; the Company's ability to develop, prosecute, confirm and consummate one or more plans of reorganization with respect to the Chapter 11 cases; risks associated with third parties seeking and obtaining court approval to terminate or shorten the

exclusive period for the Company to propose and confirm one or more plans of reorganization; the potential adverse impact of the Chapter 11 cases on the Company's liquidity or results of operations; the appointment of a Chapter 11 trustee or conversion of the cases to Chapter 7; the costs and availability of financing; the Company's ability to execute its business plan; the Company's ability to attract, motivate and/or retain key employees; the Company's ability to attract and retain customers; demand for transportation in the markets in which the Company operates; general economic conditions; the effects of any hostilities or act of war or any terrorist attack; the ability of other air carriers with whom the Company has alliances or partnerships to provide the services contemplated by the respective arrangements with such carriers; the costs and availability of aircraft insurance; the costs of aviation fuel; the costs associated with security measures and practices; competitive pressures on pricing (particularly from lower-cost competitors); government legislation and regulation; and other risks and uncertainties set forth from time to time in UAL's reports to the United States Securities and Exchange Commission. Consequently, the forward-looking statements should not be regarded as representations or warranties by the Company that such matters will be realized. The Company disclaims any intent or obligation to update or revise any of the forward-looking statements, whether in response to new information, unforeseen events, changed circumstances or otherwise.

EXHIBIT 5

ASSOCIATION OF FLIGHT ATTENDANTS-CWA, AFL-CIO
6250 N. River Road, Suite 4020, Rosemont, IL 60018
PHONE 847•292•7170 FAX 847•292•7180 website:www.unitedafa.org

August 9, 2004

Mr. Frank Colosi, Director
People Services Onboard Service
United Airlines - WHQLR
P.O. Box 66100
Chicago, IL 60666

MEC 13-04 (Amended)

Dear Mr. Colosi:

Pursuant to Section 26.D. of the 2003-2009 Restructuring Agreement between United Airlines and the Flight Attendants in its service, as represented by the Association of Flight Attendants - CWA, the undersigned hereby requests a hearing and review. This request is based on the Company's violation of Section 34.A.12. and all related Sections of the Agreement when on July 15, 2004 the Company failed to make a required contribution then due to the United Airlines Flight Attendant Defined Benefit Pension Plan ("Defined Benefit Plan") of an actuarially determined amount of approximately $19.7 million dollars. In addition, the Company further violated Section 34.A.12. when it announced on July 23, 2004 that it will not make any additional contributions to the Defined Benefit Plan before it exits Chapter 11 Bankruptcy.

The Company's conduct constitutes an unlawful unilateral change of the existing Agreement in its entirety. Without waiver of its position, or of any legal right or obligation related to that position or to proceed in another forum, AFA submits this grievance in an effort to secure an expeditious resolution of this matter.

Pursuant to Section 26.C. this is being filed as a System Group grievance.

In relief, the Union requests that the Company immediately make the July 15, 2004 required contribution to the Defined Benefit Plan of the actuarially determined amount of approximately $19.7 million dollars; that it continue to make all required contributions to the Defined Benefit Plan of actuarially determined amounts as scheduled; and that all adversely affected Flight Attendants be made whole.

It is requested that the Company send a copy of all decisions rendered in this case to the undersigned, to the MEC Grievance Chairperson, and to the Legal Department, Association of Flight Attendants - CWA, 6250 N. River Road, Suite 4020, Rosemont, IL 60018.

Sincerely,

Gregory E. Davidowitch, President
United Airlines Master Executive Council

cc: UAL MEC
Maria I. Torre
AFA Legal

Certified Mail (7000 0520 0014 1651 3328)
Return Receipt Requested

EXHIBIT 6

Pension Benefit Guaranty Corporation
1200 K Street, N.W., Washington, D.C. 20005-4026
Office of the Executive Director

July 26, 2004

Mr. Glenn F. Tilton
Chairman, President and CEO
United Air Lines, Inc.
1200 East Algonquin Road
Elk Grove Township, IL 60007

Via Fax and Overnight Delivery

Dear Mr. Tilton:

UAL's announcement last Friday that it would no longer make legally required contributions to its employee pension plans while in bankruptcy is of great concern. This announcement followed UAL's failure on July 15, 2004, to make $72.4 million in required quarterly contributions to the plans. The decision to stop contributing to the pension plans is a serious matter that increases the risk of loss to plan participants and the federal pension insurance program.

As you are aware, the Internal Revenue Code and the Employee Retirement Income Security Act require pension plan sponsors to make minimum contributions to their pension plans on a periodic and timely basis. The company has characterized certain covenants in its amended DIP financing agreement as "effectively" prohibiting further pension contributions prior to exit from bankruptcy. Any such covenants would be inconsistent with ERISA and the Internal Revenue Code and contrary to public policy.

The interests of plan participants are best served by the continuation of the company's pension plans. Therefore, the PBGC would like specific information regarding how UAL intends to close the growing funding gap in these plans. The company owes more than $500 million in additional contributions this year and more than $4 billion over the course of the next five years. Please provide a detailed explanation of how the company's business plan will enable it to meet these obligations. On the other hand, if UAL intends to terminate any of its defined benefit pension plans, the PBGC and plan participants should be made aware that fact as soon as possible.

I understand that a UAL team will be making a formal presentation to PBGC on Thursday, July 29. All of these issues should be thoroughly addressed at that meeting.

Sincerely,

Bradley D. Belt
Executive Director

CERTIFICATE OF SERVICE

I hereby certify that on this 13th day of August, 2004, true copies of the foregoing Objection of the Association of Flight Attendants-CWA, AFL-CIO, to the Debtors' Motion for Entry of an Order Authorizing Entry Into Amendment to the Club DIP Facility were served via overnight delivery on the Core Group Service List and via facsimile or electronic mail on the 2004 Service List. Pursuant to Section C.3.i(1) of the Second Amended Notice, Case Management and Administrative Procedures in this proceeding, service lists have been filed with the Court. In accordance with Rules 9014 and 7004, a true copy of the foregoing objection was served by first-class mail on Frederic Brace, an Officer of United.

Jeffrey A. Bartos

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