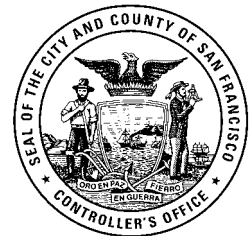


**AIRPORT
COMMISSION:**

Concession Audit of
United Airlines

**FINANCIAL AUDITS
DIVISION**



December 15, 2005
05023

CITY AND COUNTY OF SAN FRANCISCO

**OFFICE OF THE CONTROLLER
FINANCIAL AUDITS DIVISION**

**Ed Harrington
Controller**

**Monique Zmuda
Deputy Controller**

December 15, 2005

Audit Number 05023

Airport Commission
P.O. Box 8097
San Francisco International Airport
San Francisco, CA 94128

President and Members:

The Controller's Financial Audits Division contracted with Yano Accountancy Corporation to conduct an audit of United Airlines. Attached is the report prepared by Yano Accountancy Corporation concerning its review of United Airlines. United Airlines operates under a lease and use agreement with the Airport Commission of the City and County of San Francisco (Commission) to use the landing field facilities at the San Francisco International Airport (SFO) for its air transportation business.

Reporting Period: January 1, 2003, through December 31, 2004

Landing Fees Paid: \$83,707,459

Results:

Yano Accountancy Corporation found that United Airlines correctly reported 105,294 revenue aircraft landings and correctly paid its landing fees.

Respectfully submitted,

Original signed by:
Noriaki Hirasuna
Director

cc: Mayor
Board of Supervisors
Civil Grand Jury
Public Library