

Mail Stop 3561

January 25, 2007

Via Fax & U.S. Mail

Mr. Luo Weide  
Chief Financial Officer  
CHINA EASTERN AIRLINES CORPORATION LIMITED  
2550 Hong Qiao Road  
Hong Qiao International Airport  
Shanghai 200335  
The People's Republic of China

**Re: China Eastern Airlines Corporation Limited  
Form 20-F for the year ended December 31, 2005  
File No. 1-14550**

Dear Mr. Luo:

We have completed our review of your Form 20-F and have no further comments at this time.

Sincerely,

David R. Humphrey  
Branch Chief