



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

August 15, 2012

Wu Yongliang
Vice President and Chief Financial Officer
China Eastern Airlines Corporation Limited
Kong Gang San Lu, Number 92,
Shanghai, 200335
People's Republic of China

Re: China Eastern Airlines Corporation Limited
Form 20-F for the Year Ended December 31, 2011
Filed April 24, 2012
File No. 001-14550

Dear Mr. Wu:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing 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. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ David R. Humphrey

David R. Humphrey
Accounting Branch Chief