



DIVISION OF  
CORPORATION FINANCE

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

November 22, 2022

Qimin Zhou  
Chief Financial Officer  
China Eastern Airlines Corporation Limited  
5/F, Block A2, Northern District, CEA Building  
36 Hongxiang 3rd Road, Minhang District, Shanghai  
The People's Republic of China

**Re: China Eastern Airlines Corporation Limited**  
**Form 20-F for the Fiscal Year Ended December 31, 2021**  
**Filed April 28, 2022**  
**File No. 001-14550**

Dear Qimin Zhou:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation