

Mail Stop 3561

April 16, 2008

Via Fax & U.S. Mail

Mr. Lawrence W. Kellner  
Chairman and Chief Executive Officer  
Continental Airlines, Inc.  
1600 Smith Street  
Dept Hqseo  
Houston, Texas 77002

**Re: Continental Airlines, Inc.  
Form 10-K for the year ended December 31, 2007  
Filed February 20, 2008  
File No. 1-10323**

Dear Mr. Kellner:

We have completed our review of your Form 10-K noted above and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel  
Branch Chief

Via Fax: Chris Kenny, Vice President and Controller  
(713) 324-2031