



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

May 11, 2010

Via U.S. Mail

Mr. Zane C. Rowe, Chief Financial 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, 2009**  
**Filed February 17, 2010**  
**File No. 001-10323**

Dear Mr. Rowe:

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

Sincerely,

Linda Cvrkel  
Branch Chief