



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