

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