

December 1, 2005

Mail Stop 3561

Jeffrey J. Misner  
Chief Financial Officer  
Continental Airlines, Inc.  
1600 Smith St., Dept. HQSEQ  
Houston, TX 77008

**RE: Continental Airlines, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2004  
File No. 001-10323**

Dear Mr. Misner:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Linda Cvrkel  
Branch Chief