



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

March 23, 2010

Jeffrey D. McGhie
Vice President, General Counsel
Open Joint Stock Company Vimpel-Communications
10 Ulitsa 8 Martz, Building 14
Moscow, Russian Federation 127083

**Re: Open Joint Stock Company Vimpel-Communications
Annual Report on Form 20-F
File No. 1-14522**

We have completed our review of your Form 20-F and have no further comments at this time.

Sincerely,

Larry Spigel
Assistant Director