



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

MAIL STOP 3561

January 7, 2009

Mr. William V. Carey
Chief Executive Officer
Central European Distribution Corporation
Two Bala Plaza, Suite 300
Bala Cynwyd, PA 19004

**Re: Central European Distribution Corporation
Form 10-K
Filed February 29, 2008
File No. 000-24341
Schedule 14A
Filed April 2, 2008**

Dear Mr. Carey:

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

Sincerely,

John Reynolds
Assistant Director

Cc: Chris Biedermann
Fax: 610-667-3308