

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
October 27, 2008**

**ORDER GRANTING CONFIDENTIAL TREATMENT  
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

**Wimm-Bill-Dann Foods OJSC  
File No. 001-31232- CF#20508**

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Wimm-Bill-Dann Foods OJSC submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 20-F filed on June 25, 2007.

Based on representations by Wimm-Bill-Dann Foods OJSC that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit(s) will not be released to the public for the time period(s) specified:

Exhibit 4.4	through December 31, 2008
Exhibit 4.5	through December 31, 2008

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Ellie Bavaria  
Special Counsel