

January 10, 2006

Zip+4 Code: 20549-3561

Via Fax & U.S. Mail

Mr. Thomas R. McGuire
Chairman and Chief Executive Officer
The Coast Distribution System, Inc.
350 Woodview Avenue
Morgan Hill, California 95037

**RE: The Coast Distribution System, Inc.
Form 10-K for the year ended December 31, 2004
File No. 001-09511**

Dear Mr. McGuire :

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

David R. Humphrey
Branch Chief

Via facsimile: Ms. Sandra Knell, Chief Financial Officer
(408) 782-8601