

Mail Stop 3561

June 2, 2009

Via Fax & U.S. Mail

Mr. Thomas A. Williams
Chief Financial Officer
Reader's Digest Road
Pleasantville, New York 10570

**Re: The Reader's Digest Association, Inc.
Form 10-K for the year ended June 30, 2008
Filed September 29, 2008
File No. 001-10434**

Dear Mr. Williams:

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

VIA FACSIMILE
(914) 244-7930