## 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