



DIVISION OF
CORPORATION FINANCE

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

January 3, 2011

Chris Biedermann
Vice President and Chief Financial Officer
Central European Distribution Corporation
3000 Atrium Way, Suite 265
Mount Laurel, NJ 08054

**Re: Central European Distribution Corp.
Form 8-K Item 4.01
Filed December 15, 2010
File No. 000-24341**

Dear Mr. Biedermann:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Ryan C. Milne
Accounting Branch Chief

cc: Frank Adams, Esq.
Dewey & LeBouef LLP
Via facsimile 1-212-259-6651