



DIVISION OF
CORPORATION FINANCE

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

April 4, 2011

Via E-mail

Mr. William V. Carey
Chief Executive Officer
Central European Distribution Corporation
3000 Atrium Way, Suite 265
Mount Laurel, New Jersey 08054

**Re: Central European Distribution Corporation
Form 10-K/A for the Fiscal Year Ended December 31, 2009
Filed March 1, 2011
File No. 000-24341**

Dear Mr. Carey:

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

Sincerely,

/s/ James Lopez (for)

John Reynolds
Assistant Director