

Mail Stop 3561

September 25, 2008

Via Facsimile and U.S. Mail

Ms. Sandra A. Knell
Chief Financial 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, 2007
File No. 1-09511**

Dear Ms. Knell:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

David R. Humphrey
Branch Chief