



DIVISION OF  
CORPORATION FINANCE

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

August 20, 2010

John R. Parker Jr., Esq.  
Senior Vice President, General Counsel and Strategic Initiatives  
Coca-Cola Enterprises Inc.  
2500 Windy Ridge Parkway  
Atlanta, GA 30339

**Re: International CCE Inc.  
Amendment No. 3 to Registration Statement on Form S-4  
Filed August 19, 2010  
File No. 333-167067**

**Amendment No. 3 to Schedule 13E-3 relating to Coca-Cola Enterprises Inc.  
Filed August 19, 2010  
File No. 005-38029**

Dear Mr. Parker:

We have reviewed your registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Registration Statement on Form S-4

Material United States Federal Income Tax Consequences, page 71  
Item 21. Exhibits and Financial Statement Schedules

1. Please revise Exhibits 8.1 and 8.2 as well as the tax consequences section of the prospectus to state clearly that the discussion in the tax consequences section of the prospectus is counsels' opinion.

John R. Parker Jr., Esq.  
International CCE Inc.  
August 20, 2010  
Page 2

You may contact John Archfield at (202) 551-3315 or Ryan Milne at (202) 551-3688 if you have questions regarding comments on the financial statements and related matters. Please contact Damon Colbert at (202) 551-3581 or James Lopez at (202) 551-3536 with any other questions.

Sincerely,

John Reynolds  
Assistant Director

cc: Gerard M. Meistrell, Esq.  
Jonathan I. Mark, Esq.  
Helene R. Banks, Esq.  
Fax: (212) 269-5420