



DIVISION OF  
CORPORATION FINANCE

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

June 6, 2012

Via E-mail

Mr. William W. Douglas III  
Chief Financial Officer  
Coca-Cola Enterprises, Inc.  
2500 Windy Ridge Parkway  
Atlanta, GA 30339

**Re: Coca-Cola Enterprises, Inc.**  
**Form 10-K for the Year Ended December 31, 2011**  
**Filed February 10, 2012**  
**Form 10-Q for the Interim Period Ended March 30, 2012**  
**Filed April 27, 2012**  
**Form 8-K filed April 26, 2012**  
**File No. 001-34874**

Dear Mr. Douglas:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/Tia L. Jenkins

Tia L. Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel, and  
Mining