



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

August 24, 2017

Mr. Nik Jhangiani  
Chief Financial Officer  
Coca-Cola European Partners PLC  
Bakers Road, Uxbridge  
UB8 1EZ  
United Kingdom

**Re: Coca-Cola European Partners PLC**  
**Form 20-F for Year Ended December 31, 2016**  
**Filed April 12, 2017**  
**File No. 1-37791**

Dear Mr. Jhangiani:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Rufus Decker

Rufus Decker  
Accounting Branch Chief  
Office of Beverages, Apparel and  
Mining