



DIVISION OF  
CORPORATION FINANCE

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

March 7, 2024

Nik Jhangiani  
Chief Financial Officer  
COCA-COLA EUROPACIFIC PARTNERS plc  
Pemberton House, Bakers Road  
Uxbridge UB8 1EZ  
United Kingdom

**Re: COCA-COLA EUROPACIFIC PARTNERS plc**  
**Form 20-F for the fiscal year ended December 31, 2022**  
**File No. 001-37791**

Dear Nik 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,

Division of Corporation Finance  
Office of Manufacturing