

Mail Stop 3561

July 2, 2007

By Facsimile and U.S. Mail

John F. Brock
President and Chief Executive Officer
Coca-Cola Enterprises, Inc.
2500 Windy Ridge Parkway
Suite 700
Atlanta, GA 30339

**Re: Coca-Cola Enterprises, Inc.
Form 10-K for Fiscal Year Ended December 31, 2006
Filed February 16, 2007
File No. 1-09300**

Dear Mr. Brock:

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

Sincerely,

Michael Moran
Accounting Branch Chief