

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