



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

DIVISION OF  
CORPORATION FINANCE

August 2, 2018

Via E-mail

Jerry Fowden  
Chief Executive Officer  
Cott Corporation  
1200 Britannia Road East  
Mississauga, Ontario L4W 4T5, Canada

**Re: Cott Corporation**  
**Form 10-K for the Fiscal Year Ended December 30, 2017**  
**Filed February 28, 2018**  
**File No. 1-31410**

Dear Mr. Fowden:

We refer you to our comment letter dated July 12, 2018, regarding business contacts with Sudan and Syria. We have completed our review of this subject matter. 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/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: John Reynolds  
Assistant Director  
Division of Corporation Finance