



DIVISION OF  
CORPORATION FINANCE

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

October 24, 2018

Jay Wells  
Chief Financial Officer  
Cott Corporation  
4221 West Boy Scout Blvd.  
Suite 400  
Tampa, Florida 33607

**Re: Cott Corporation**  
**Form 10-K for Fiscal Year Ended December 30, 2017**  
**Filed February 28, 2018**  
**File No. 001-31410**

Dear Mr. Wells:

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 Beverages, Apparel and  
Mining