



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

DIVISION OF  
CORPORATION FINANCE

December 14, 2023

Gerardo Cruz Celaya  
Chief Financial Officer  
Coca-Cola FEMSA, S.A.B. de C.V.  
Calle Mario Pani No. 100  
Santa Fe Cuajimalpa  
Cuajimalpa de Morelos  
05348, Ciudad de México, México

**Re: Coca-Cola FEMSA, S.A.B. de C.V.**  
**Form 20-F for the Year Ended December 31, 2022**  
**Filed April 17, 2023**

Dear Gerardo Cruz Celaya:

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