



DIVISION OF
CORPORATION FINANCE

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

March 19, 2012

Via E-mail

Jaime García
Chief Executive Officer
Andina Bottling Company, Inc.
Avenida El Golf 40, Office 401
Las Condes – Santiago, Chile

**Re: Andina Bottling Company, Inc.
Form 20-F for Fiscal Year Ended December 31, 2010
Filed June 30, 2011
Supplemental Response Submitted March 8, 2012
File No. 001-13142**

Dear Mr. García:

We have reviewed your filing and response and have the following comment. Please respond to this letter within ten business days by amending your filing, or by advising us when you will provide the requested response. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response. After reviewing any amendment to your filing, we may have additional comments.

Form 20-F for the Fiscal Year Ended December 31, 2010

Notes to Consolidated Financial Statements, page F-10

Note 3 – First-Time Adoption of IFRS, page F-24

1. We note your response to comment one of our letter dated February 27, 2012. However, we continue to believe that you should amend your December 31, 2010 Form 20-F to disclose the reduction in your cash and cash equivalents balances at January 1, 2009 and December 31, 2009 and the effects on your fiscal 2009 cash flows upon transition to IFRS pursuant to IFRS 1.25.

Jaime García
Andina Bottling Company, Inc.
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You may contact Steve Lo at 202-551-3394 or John Archfield at 202-551-3315 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

/s/Tia L. Jenkins

Tia L. Jenkins
Senior Assistant Chief Accountant
Office of Beverages, Apparel and
Mining