



LAW FIRM

KYRIAKIDES GEORGOPOULOS & DANILOLOS ISSAIAS

THEODORE N. RAKINTZIS
PARTNER

28 Dim. Soutsou str., GR 115 21 Athens Greece
Tel.: + 30 210 8171 521
Fax: +30 210 6856 658 / 7
E-mail: t.rakintzis@kgdl.gr

March 12, 2013

Division of Corporation Finance
Securities and Exchange Commission
100 F. Street, N.E.
Washington, D.C. 20549
United States of America

For the attention of:

Michele Anderson, Chief, Office of Mergers and Acquisitions
Christina Chalk, Senior Special Counsel, Office of Mergers and Acquisitions
Paul Dudek, Chief, Office of International Corporate Finance
Thomas Kim, Chief Counsel and Associate Director, Office of Chief Counsel

Re: Coca-Cola Hellenic Bottling Company S.A. and Coca-Cola
HBC AG — Request for Exemptive and Interpretive Relief
in Connection with Re-Listing

Dear Ms. Anderson, Ms. Chalk, Mr. Dudek and Mr. Kim:

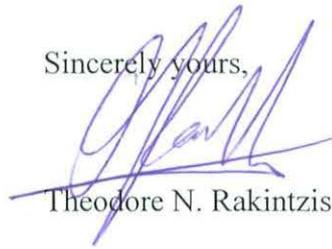
We are acting as Greek counsel to Coca-Cola HBC AG, a corporation (*Aktiengesellschaft/société anonyme*) organized under the laws Switzerland (“CCHBC”), in connection with its proposed exchange offer (the “Exchange Offer”) for all outstanding shares of Coca-Cola Hellenic Bottling Company S.A., a corporation organized under the laws of Greece (“Coca-Cola Hellenic”), as described in the Registration Statement on Form F-4 (the “Form F-4”), filed with the U.S. Securities and Exchange Commission (the “Commission”) on March 6, 2013 (File No 333-184685).

In such capacity, we have reviewed the letter, dated March 12, 2013, prepared by Sullivan & Cromwell LLP on behalf of CCHBC requesting certain exemptive relief in connection with the Exchange Offer and Greek compulsory acquisition procedures as described therein (the “Letter”). We believe that the descriptions of Greek law and regulations and the Greek public offer practices in the Letter are fair, complete and accurate as regards the aspect of the transactions described in the Letter for which relief has been requested therein.

The foregoing confirmation is limited to matters involving the laws of Greece and is not to be read as extending by implication to any other matters not referred to herein.

This letter is provided solely for the benefit of the addressee in connection with the transactions contemplated in the Letter and may not be used or relied upon by any other person or for any other purpose.

Sincerely yours,



Theodore N. Rakintzis