



June 22, 2006

Mr. Brian McAllister  
Staff Accountant  
United States Securities  
and Exchange Commission  
Washington, DC 20549

Re: Coca-Cola Bottling Co. Consolidated  
Form 10-K for Fiscal Year Ended January 1, 2006  
Filed March 16, 2006  
File No. 0-9286

Dear Brian:

Reference is made to the letter dated June 8, 2006 from Michael Moran to J. Frank Harrison, III, Chief Executive Officer of Coca-Cola Bottling Co. Consolidated (the "Company"), regarding the Company's Annual Report on Form 10-K for the fiscal year ended January 1, 2006. Per my recent discussion with you, it is our intention to respond to Mr. Moran's letter by July 21, 2006. As this date nears, I will keep you apprised of our progress.

If you need to reach me, please call me at (704) 557-4219.

Sincerely,

/s/ William J. "Jody" Billiard

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William J. "Jody" Billiard  
Vice President, Controller  
Chief Accounting Officer

cc: J. Frank Harrison, III  
Steve Westphal