



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

DIVISION OF  
CORPORATION FINANCE

August 30, 2010

J. Frank Harrison, III, Chairman and Chief Executive Officer  
Coca-Cola Bottling Co. Consolidated /DE/  
4100 Coca-Cola Plaza  
Charlotte, North Carolina 28211

**Re: Coca-Cola Bottling Co. Consolidated /DE/  
Form 10-K  
File No. 000-09286**

Dear Mr. Harrison:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

John Reynolds  
Assistant Director

FAX: (704) 557-4449