

Mail Stop 3561

November 17, 2006

By Facsimile and U.S. Mail

J. Frank Harrison, III  
Chief Executive Officer  
Coca-Cola Bottling Co. Consolidated  
4100 Coca-Cola Plaza  
Charlotte, NC 28211

**Re: Coca-Cola Bottling Co. Consolidated  
Form 10-K for Fiscal Year Ended January 1, 2006  
Filed March 16, 2006  
File No. 0-9286  
Form 10-Q for Nine Months Ended October 1, 2006  
Filed November 13, 2006  
File No. 0-9286**

Dear Mr. Harrison:

We have completed our review of your Form 10-K and related filing and have no further comments at this time.

Sincerely,

Michael Moran  
Accounting Branch Chief