



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

DIVISION OF  
CORPORATION FINANCE

October 20, 2021

Michael Kirban  
Co-Founder, Co-Chief Executive Officer and Chairman  
The Vita Coco Company, Inc.  
250 Park Avenue South  
Seventh Floor  
New York, NY 10003

**Re: The Vita Coco Company, Inc.  
Registration Statement on Form S-1  
Exhibit Nos. 10.14 and 10.15  
Filed September 27, 2021  
File No. 333-259825**

Dear Mr. Kirban:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance