



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

DIVISION OF
CORPORATION FINANCE

June 14, 2010

Jerry Fowden
Chief Executive Officer
Cott Corporation
5519 West Idlewild Avenue
Tampa, FL 33634

Re: Cott Corporation
Form 10-K for Fiscal Year Ended January 2, 2010
Filed March 16, 2010
Definitive Proxy Statement on Schedule 14A
Filed April 1, 2010
File No. 001-31410

Dear Mr. Fowden:

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

Sincerely,

John Reynolds
Assistant Director