



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

DIVISION OF
CORPORATION FINANCE

Mail Stop: 3561

November 9, 2016

Via E-Mail

Mr. Miguel Ángel Peirano
Chief Executive Officer
Andina Bottling Company Inc.
Miraflores 9153, 7th Floor
Renca-Santiago, Chile
Republic of Chile

**Re: Andina Bottling Company Inc.
Form 20-F for the Fiscal Year Ended December 31, 2015
Filed April 28, 2016
File No. 001-13142**

Dear Mr. Peirano:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Joel Parker

Joel Parker
Senior Assistant Chief Accountant
Office of Beverages, Apparel, and
Mining