

May 8, 2023

Martin Roper  
Chief Executive Officer  
Vita Coco Company, Inc.  
250 Park Avenue South, 7th Floor  
New York, NY 10003

Inc.

Statement on Form S-3

Re: Vita Coco Company,

Registration

Filed May 2, 2023

File No. 333-271583

Dear Martin Roper:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Donahue at 202-551-6063 with any questions.

Please contact Erin

Sincerely,

Division of Corporation Finance

Office of Manufacturing

cc:

Salvatore Vanchieri