

Mail Stop 0308  
August 24, 2005

Mr. Gary P. Fayard  
Executive Vice President and Chief Financial Officer  
The Coca-Cola Company  
One Coca-Cola Plaza  
Atlanta, Georgia 30313

RE: The Coca-Cola Company  
Form 10-K for the fiscal year ended December 31,  
2004  
Filed March 4, 2005

Dear Mr. Fayard:

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

If you have any further questions regarding our review of  
your  
filings, please direct them to Nili Shah at (202) 551-3255 or, in  
her  
absence, to the undersigned at (202) 551-3841.

Sincerely,

Will Choi  
Accounting Branch Chief

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Mr. J. Gordon Beittenmiller  
March 25, 2005  
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UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0510

DIVISION OF  
CORPORATION FINANCE