

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-5546

DIVISION OF  
CORPORATION FINANCE

Mail Stop 5546

July 7, 2006

Via Facsimile (404) 515-2546 and US Mail

E. Neville Isdell  
Chief Executive 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, 2005  
Filed February 28, 2006  
Response Letter Dated May 26, 2006  
File No. 1-2217

Dear Mr. Isdell:

We have reviewed your response letter dated May 26, 2006 and have the following comment. Please be as detailed as necessary in your response. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

General

1. You state in your response to prior comment two that you provide concentrates to bottlers in Iran and Sudan pursuant to an OFAC license that is renewed annually, and you have secured an export license to provide certain information and know-how to Cadbury Schweppes bottlers in Syria. You also state that two bottlers, including one in which you have a minority interest, have sold your products into Syria since 2004; that you intend to grant distribution rights for your finished products with respect to Syria to a new distribution company which will source your products from bottlers in the region; and that you have a minority ownership interest in one of the bottlers expected to participate in the new distribution company. You do not discuss OFAC or BIS licensing in connection with any of these bottling or distribution arrangements. Please explain whether you have received licenses for these arrangements, or rely on general licenses, or the arrangements are exempt from OFAC and BIS licensing requirements.

Please file your response letter on EDGAR. Please contact James Lopez at (202) 551-3536 if you have any questions about the comments or our review. You may also contact me at (202) 551-3470.

Sincerely,

Cecilia D. Blye, Chief  
Office of Global Security

Risk

cc: Christopher Owings  
Assistant Director  
Division of Corporation Finance

Mr. E. Neville Isdell  
The Coca Cola Company  
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