

Mail Stop 3561

July 16, 2007

By Facsimile and U.S. Mail

E. Neville Isdell  
Chief Executive Officer  
The Coca-Cola Company  
One Coca Cola Plaza  
Atlanta, GA 30313

**Re: The Coca-Cola Company  
Form 10-K for Fiscal Year Ended December 31, 2006  
Filed February 21, 2007  
File No. 1-02217**

Dear Mr. Isdell:

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

Sincerely,

Michael Moran  
Accounting Branch Chief