



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

February 23, 2009

E. Neville Isdell, President
Coca-Cola Company
One Coca-Cola Plaza
Atlanta, GA 30313

**RE: Coca-Cola Company
Form 10-K for Fiscal Year Ended December 31, 2007
File No. 1-02217**

Dear Mr. Isdell:

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

Sincerely,

John Reynolds
Assistant Director
Office of Beverages, Apparel and Health
Care Services