

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

DIVISION OF CORPORATION FINANCE

October 11, 2011

<u>Via E-mail</u> Mr. Muhtar Kent Chief Executive Officer The Coca Cola Company 1 Coca Cola Plaza NAT 2512 Atlanta, GA 30313

> Re: The Coca Cola Company Form 10-K for the Year Ended December 31, 2010 Filed February 28, 2011 File No. 001-02217

Dear Mr. Kent:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/Tia Jenkins

Tia Jenkins Senior Assistant Chief Accountant Office of Beverages, Apparel and Mining