



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4628

April 25, 2018

Via E-mail

Kathy N. Waller
Principal Financial Officer
The Coca-Cola Company
One Coca-Cola Plaza
Atlanta, GA 30313

**Re: The Coca-Cola Company
10-K for Fiscal Year Ended December 31, 2017
Filed February 23, 2018
File No. 1-02217**

Dear Ms. Waller:

We refer you to our comment letter dated March 30, 2018, regarding business contacts with Sudan and Syria. We have completed our review of this subject matter. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief
Office of Global Security Risk

cc: John Reynolds
Assistant Director
Division of Corporation Finance

Mark Randazza
Principal Accounting Officer
The Coca-Cola Company