

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

October 17, 2022

James Quincey Chairman and Chief Executive Officer The Coca-Cola Company One Coca-Cola Plaza Atlanta, Georgia 30313

Re: The Coca-Cola Company
Definitive Proxy Statement on Schedule 14A
Filed March 11, 2022
File No. 001-02217

Dear James Quincey:

We have completed our review of your filing. 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,

Division of Corporation Finance Disclosure Review Program