

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

**FORM S-8**

REGISTRATION STATEMENT UNDER  
THE SECURITIES ACT OF 1933



(Exact name of Registrant as specified in its charter)

**Delaware**  
(State or other jurisdiction of  
incorporation or organization)

**58-0628465**  
(I.R.S. Employer  
Identification No.)

**One Coca-Cola Plaza  
Atlanta, Georgia 30313**  
(Address, including zip code, of principal executive offices)

**The Coca-Cola Company 2008 Stock Option Plan**  
(Full title of plan)

**Geoffrey J. Kelly**  
**Senior Vice President and General Counsel**  
**The Coca-Cola Company**  
**One Coca-Cola Plaza**  
**Atlanta, Georgia 30313**  
(Name and address of agent for service)

With a copy to:  
**Carol Crofoot Hayes**  
**Associate General Counsel and Secretary**  
**The Coca-Cola Company**  
**One Coca-Cola Plaza**  
**Atlanta, Georgia 30313**

**(404) 676-2121**

(Telephone number, including area code, of agent for service)

Large accelerated filer

Accelerated filer

Non-accelerated filer

Smaller reporting company

(Do not check if a smaller reporting company)

Indicate by check mark whether the Registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer

Accelerated filer

Non-accelerated filer

Smaller reporting company

(Do not check if a smaller reporting company)

**CALCULATION OF REGISTRATION FEE**

<b>Title of Securities to be Registered</b>	<b>Amount to be Registered</b>	<b>Proposed Maximum Offering Price Per Share(1)</b>	<b>Proposed Maximum Aggregate Offering Price(1)</b>	<b>Amount of Registration Fee</b>
Common Stock, par value \$.25 per share	140,000,000 shares	\$60.045	\$8,406,300,000	\$330,367.59

(1) Estimated solely for the purpose of computing the registration fee pursuant to Rule 457(h) of the Securities Act, on the basis of the average of the high and low sales prices per share of Common Stock of The Coca-Cola Company as reported on the New York Stock Exchange composite transactions reported in The Wall Street Journal on April 21, 2008, which was \$460.045.

## PART II

### INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

**Item 3.            *Incorporation of Certain Documents by Reference.***

The following documents have been previously filed by The Coca-Cola Company (the "Company") with the Securities and Exchange Commission and are hereby incorporated by reference into this Registration Statement as of their respective dates:

- (a) Annual Report on Form 10-K for the fiscal year ended December 31, 2007;
- (b) Quarterly Report on Form 10-Q for the quarter ended March 28, 2008;
- (c) Current Reports on Form 8-K filed with the Securities and Exchange Commission on February 21, 2008 and April 22, 2008; and
- (d) The description of the Company's Common Stock which is contained in its Registration Statement on Form 8-A filed under the Exchange Act, including all amendments and reports filed for the purpose of updating such description.

All documents filed by the Company pursuant to Sections 13(a), 13(c), 14 or 15(d) of the Exchange Act subsequent to the date of this Registration Statement and prior to the filing of a post-effective amendment to this Registration Statement that indicates that all securities offered hereunder have been sold or that deregisters all such securities then remaining unsold shall be deemed to be incorporated by reference into this Registration Statement and to be a part hereof from the date of the filing of such documents.

**Item 4.            *Description of Securities.***

Inapplicable.

**Item 5.            *Interest of Named Experts and Counsel.***

The legality of the shares of Common Stock offered hereby has been passed upon for the Company by Geoffrey J. Kelly, Senior Vice President and General Counsel for the Company. As of April 18, 2008, Mr. Kelly beneficially owned 49,946 shares of Common Stock of the Company and, under stock option plans of the Company, holds options to purchase 575,544 shares of Common Stock.

**Item 6.            *Indemnification of Directors and Officers.***

Section 145 of the General Corporation Law of the State of Delaware empowers a Delaware corporation to indemnify present and former directors, officers, employees or agents for the corporation.

1. Article Tenth of the Certificate of Incorporation of the Company provides:

"A. A director of the corporation shall not be personally liable to the corporation or its stockholders for monetary damages for breach of fiduciary duty as a director, except for liability (i) for any breach of the director's duty of loyalty to the corporation or its stockholders, (ii) for acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law, (iii) under Section 174 of the Delaware General Corporation Law, or (iv) for any transaction from which the director derived any improper personal benefit. If the Delaware General Corporation Law is amended after approval by the stockholders of this Article to authorize corporate action further eliminating or limiting the personal liability of directors, then the liability of a director of the corporation shall be eliminated or limited to the fullest extent permitted by the Delaware General Corporation Law, as so amended.

B. Any repeal or modification of Article Tenth, Paragraph A, by the stockholders of the corporation shall not adversely affect any right or protection of a director of the corporation existing at the time of such repeal or modification."

2. Article Seventh of the By-Laws of the Company provides:

Section 1. Indemnification of Directors, Officers, Employees and Agents. The Company shall indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative (other than an action by or in the right of the Company) by reason of the fact that he is or was a director, officer, employee or agent of the Company, or is or was serving at the request of the Company as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise, against expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred by him in connection with such action, suit or proceeding if he acted in good faith and in a manner he reasonably believed to be in or not opposed to the best interest of the Company, and, with respect to any criminal action or proceeding, had no reasonable cause to believe his conduct was unlawful. The termination of any action, suit or proceeding by judgment, order, settlement, conviction, or upon a plea of nolo contendere or its equivalent, shall not, of itself, create a presumption that the person did not act in good faith and in a manner which he reasonably believed to be in or not opposed to the best interest of the Company, and with respect to any criminal action or proceeding, had reasonable cause to believe that his conduct was unlawful.

The Company shall indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action or suit by or in the right of the Company to procure a judgment in its favor by reason of the fact that he is or was a director, officer, employee or agent of the Company, or is or was serving at the request of the Company, as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise against expenses (including attorneys' fees) actually and reasonably incurred by him in connection with the defense or settlement of such action or suit if he acted in good faith and in a manner he reasonably believed to be in or not opposed to the best interests of the Company and except that no indemnification shall be made in respect of any claim, issue or matter as to which such person shall have been adjudged to be liable to the Company unless and only to the extent that the Court of Chancery or the court in which such action or suit was brought shall determine upon application that, despite the adjudication of liability but in view of all the circumstances of the case, such person is fairly and reasonably entitled to indemnity for such expenses which the Court of Chancery or such other court shall deem proper.

Notwithstanding the foregoing, except with respect to a proceeding to enforce rights to indemnification or advancement of expenses under this Article VII, the Company shall be required to indemnify a person under this Article VII in connection with a proceeding (or part thereof) initiated by such person only if such proceeding (or part thereof) was authorized by the Board of Directors.

Section 2. Expenses. To the extent that a director, officer, employee or agent of the Company has been successful on the merits or otherwise, in whole or in part, in defense of any action, suit or proceeding referred to in Section 1 or in defense of any claim, issue or matter therein, he shall be indemnified against expenses (including attorneys' fees) actually and reasonably incurred by him in connection therewith. The entitlement to expenses under this Section 2 shall include any expenses incurred by a director, officer, employee or agent of the Company in connection with any action, suit or proceeding brought by such director, officer, employee or agent to enforce a right to indemnification or payment of expenses under this Article. If successful in whole or in part in any such action, suit or proceeding, or in any action, suit or proceeding brought by the Company to recover a payment of expenses pursuant to the terms of an undertaking provided in accordance with Section 4, the director, officer, employee or agent also shall be entitled to be paid the expense of prosecuting or defending such action, suit or proceeding.

Section 3. Procedure for Receiving Indemnification. To receive indemnification under this By-Law, a director, officer, employee or agent of the Company shall submit to the Company a written request, including therein or therewith such documentation and information as is reasonably available to him and reasonably necessary to determine his entitlement to indemnification. Upon receipt by the Company of a written request for indemnification, a determination, if required by applicable law, with respect to a claimant's request shall be made: (1) by the Board of Directors by a majority vote of a quorum consisting of directors who were not parties to such action, suit or proceeding, even though less than a quorum; or (2) by a committee of such directors designated by majority vote of such directors, even though less than a quorum; or (3) if there are no such directors, or if such directors so direct, by independent legal counsel in a written opinion; or (4) by the shareholders. The determination of a claimant's entitlement to indemnification shall be made within a reasonable time, and in any event within no more than 60 days, after receipt by the Company of a written request for indemnification, together with the supporting documentation required by this Section. The burden of establishing that a claimant is not entitled to be indemnified under this Article or otherwise shall be on the Company.

Section 4. Payment of Expenses. Expenses incurred in defending a civil or criminal action, suit or proceeding shall be paid by the Company in advance of the final disposition of such action, suit or proceeding within 30 days after receipt by the Company of a statement requesting payment of such expenses. Such statement shall evidence the expenses incurred by the claimant and shall include an undertaking by or on behalf of the claimant to repay such expenses if it shall ultimately be determined, by final judicial decision from which there is no further right to appeal, that he is not entitled to be indemnified by the Company as authorized by this Article. The burden of establishing that a claimant is not entitled to payment of expenses under this Article or otherwise shall be on the Company. Any such payment shall not be deemed to be a loan or extension or arrangement of credit by or on behalf of the Company.

Section 5. Provisions Non-Exclusive; Survival of Rights. The indemnification and payment of expenses provided by or granted pursuant to this Article shall not be deemed exclusive of any other rights to which those indemnified or those who receive payment of expenses may be entitled under any By-Law, agreement, vote of shareholders or disinterested directors or otherwise, both as to action in an official capacity and as to action in another capacity while holding such office, and shall continue as to a person who has ceased to be a director, officer, employee or agent and shall inure to the benefit of the heirs, executors and administrators of such a person.

Section 6. Insurance. The Company shall have power to purchase and maintain insurance on behalf of any person who is or was a director, officer, employee or agent of the Company, or is or was serving at the request of the Company as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise against any liability asserted against him and incurred by him in any such capacity, or arising out of his status as such, whether or not the Company would have the power to indemnify him against such liability under the provisions of this Article.

Section 7. Authority to Enter into Indemnification Agreements. The Company shall have the power to enter into contracts with any director, officer, employee or agent of the Company in furtherance of the provisions of this Article to provide for the payment of such amounts as may be appropriate, in the discretion of the Board of Directors, to effect indemnification and payment of expenses as provided in this Article.

Section 8. Effect of Amendment. Any amendment, repeal or modification of this Article shall not adversely affect any right or protection existing at the time of such amendment, repeal or modification in respect of any act or omission occurring prior to such amendment, repeal or modification.

Section 9. No Duplication of Payments. The Company's obligation, if any, to indemnify or pay expenses to any person under this Article shall be reduced to the extent such person has otherwise received payment (under any insurance policy, indemnity clause, bylaw, agreement, vote or otherwise).”

The Company has purchased directors' and officers' liability insurance covering many of the possible actions and omission of persons acting or failing to act in such capacities.

For the undertaking with respect to indemnification, see Item 9.

**Item 7. Exemptions from Registration Claimed.**

Inapplicable.

**Item 8. Exhibits**

- 5.1 Opinion of Geoffrey J. Kelly, Senior Vice President and General Counsel for the Company, regarding the validity of the securities being registered\*
- 10.1 The Coca-Cola Company 2008 Stock Option Plan (incorporated by reference to Exhibit 10.1 to the Company's Current Report on Form 8-filed with the Securities and Exchange Commission on April 22, 2008)
- 23.1 Consent of Geoffrey J. Kelly, Senior Vice President and General Counsel of the Company (included as part of Exhibit 5.1)
- 23.2 Consent of Ernst & Young LLP\*
- 24.1 Powers of Attorney\*

\*Filed herewith.

**Item 9. Undertakings**

(a) The Company hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this Registration Statement:

(i) To include any prospectus required by Section 10(a)(3) of the Securities Act of 1933 (the "Securities Act");

(ii) To reflect in the prospectus any facts or events arising after the effective date of the Registration Statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the Registration Statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Securities and Exchange Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than a 20 percent change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective Registration Statement;

(iii) To include any material information with respect to the plan of distribution not previously disclosed in the Registration Statement or any material change to such information in the Registration Statement; provided, however, that paragraphs (a)(1)(i) and (a)(1)(ii) do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in periodic reports filed with or furnished to the Commission by the registrant pursuant to Section 13 or Section 15(d) of the Securities Exchange Act of 1934 ("Exchange Act") that are incorporated by reference in the Registration Statement.

- (2) That for purposes of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial *bona fide* offering thereof.
- (3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(b) The Company hereby undertakes that, for purposes of determining any liability under the Securities Act, each filing of the registrant's annual report pursuant to Section 13(a) or 15(d) of the Exchange Act (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Exchange Act) that is incorporated by reference in the Registration Statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial *bona fide* offering thereof.

(c) Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the Company pursuant to the foregoing provisions, or otherwise, the Company has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

[INTENTIONALLY LEFT BLANK]

**SIGNATURES**

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Atlanta, State of Georgia on the 24<sup>th</sup> day of April, 2008.

**THE COCA-COLA COMPANY**

/s/ Gary P. Fayard  
Gary P. Fayard  
Executive Vice President and  
and Chief Financial Officer

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities indicated as of the 24<sup>th</sup> of April, 2008.

/s/ E. Neville Isdell  
E. Neville Isdell  
Chairman, Board of Directors, Chief  
Executive Officer and a Director  
(Principal Executive Officer)

/s/ Gary P. Fayard  
Gary P. Fayard  
Executive Vice President and Chief  
Financial Officer  
(Principal Financial Officer)

/s/ Harry L. Anderson  
Harry L. Anderson  
Vice President and Controller  
(Principal Accounting Officer)

Directors:

/s/ E. Neville Isdell

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E. Neville Isdell  
Chairman, Board of Directors,  
Chief Executive Officer and a Director

Muhtar Kent  
President, Chief Operating Officer  
and a Director

April 24, 2008

April 24, 2008

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Herbert A. Allen  
Director

Ronald Allen  
Director

April 24, 2008

April 24, 2008

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Cathleen P. Black  
Director

Barry Diller  
Director

April 24, 2008

April 24, 2008

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Alexis M. Herman  
Director

Donald R. Keough  
Director

April 24, 2008

April 24, 2008

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Donald F. McHenry  
Director

Sam Nunn  
Director

April 24, 2008

April 24, 2008

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James D. Robinson III  
Director

Peter V. Ueberroth  
Director

April 24, 2008

April 24, 2008

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Jacob Wallenberg  
Director

James B. Williams  
Director

April 24, 2008

April 24, 2008

\*By: /s/ Carol Crofoot Hayes  
Carol Crofoot Hayes  
*Attorney-in-fact*  
April 24, 2008

**INDEX TO EXHIBITS**

<u>Exhibit No.</u>	<u>Exhibit</u>
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10.1	The Coca-Cola Company 2008 Stock Option Plan (incorporated by referenced to Exhibit 10.1 to the Company's Current Report on Form 8-k filed with the Securities and Exchange Commission on April 22, 2008)
23.1	Consent of Geoffrey J. Kelly, Senior Vice President and General Counsel for the Company (included as part of Exhibit 5.1)
23.2	Consent of Ernst & Young LLP*
24.1	Powers of Attorney*

\*Filed herewith.



COCA-COLA PLAZA  
ATLANTA, GEORGIA

GEOFFREY J. KELLY  
SENIOR VICE PRESIDENT  
GENERAL COUNSEL

ADDRESS REPLY TO  
P.O. BOX 1734  
ATLANTA, GA 30301

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404-676-3731  
FAX: 404-505-4541

April 24, 2008

The Coca-Cola Company  
One Coca-Cola Plaza  
Atlanta, Georgia 30313

Re: The Coca-Cola Company – Registration Statement on Form S-8 relating to 140,000,000 shares of Common Stock issuable pursuant to The Coca-Cola Company 2008 Stock Option Plan

Gentlemen:

I am General Counsel of The Coca-Cola Company, a Delaware corporation (the “Company”), and have acted as counsel for the Company in connection with the preparation of a Registration Statement on Form S-8 (the “Registration Statement”) filed with the Securities and Exchange Commission under the Securities Act of 1933 relating to the proposed offer and sale of 140,000,000 shares of the Company’s Common Stock, par value \$.25 per share (the “Shares”), pursuant to The Coca-Cola Company 2008 Stock Option Plan (the “Plan”).

In connection with this opinion, I have examined and relied upon such records, documents, certificates and other instruments as in my judgment are necessary or appropriate to form the basis for the opinions hereinafter set forth. In all such examinations, I have assumed the genuineness of signatures on original documents and the conformity to such original documents of all copies submitted to me as certified, conformed or photographic copies, and as to certificates of public officials, I have assumed the same to have been properly given and to be accurate. As to matters of fact material to this opinion, I have relied upon statements and representations of representatives of the Company and of public officials.

The opinions expressed herein are limited in all respects to the federal laws of the United States of America and the laws of the State of Delaware and the State of Georgia, and no opinion is expressed with respect to the laws of any other jurisdiction or any effect which such laws may have on the opinions expressed herein. This opinion is limited to the matters stated herein, and no opinion is implied or may be inferred beyond the matters expressly stated herein.

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Based upon and subject to the foregoing, I am of the opinion that:

- (i) the Shares are duly authorized; and
- (ii) upon the issuance of the Shares as provided in the Plan, the Shares will be validly issued, fully paid and nonassessable.

I hereby consent to the filing of this opinion as an Exhibit to the Registration Statement and to the reference to my name under the caption "Interest of Named Experts and Counsel" in the Registration Statement.

Very truly yours,

/s/ Geoffrey J. Kelly

Geoffrey J. Kelly  
Senior Vice President and  
General Counsel

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**CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

We consent to the incorporation by reference in the Registration Statement (Form S-8 No. 333-00000) pertaining to the registration of 140,000,000 shares of The Coca-Cola Company's common stock that may be issued pursuant to The Coca-Cola Company 2008 Stock Option Plan, of our reports dated February 27, 2008, with respect to the consolidated financial statements of The Coca-Cola Company, and the effectiveness of internal control over financial reporting of The Coca-Cola Company, included in its Annual Report (Form 10-K) for the year ended December 31, 2007, filed with the Securities and Exchange Commission.

/s/ ERNST & YOUNG LLP

Atlanta, Georgia  
April 23, 2008

## POWER OF ATTORNEY

KNOW ALL BY THESE PRESENTS THAT I, E. NEVILLE ISDELL, Chairman of the Board, Chief Executive Officer and a Director of the Company (the "Company"), do hereby appoint GARY P. FAYARD, Executive Vice President and Chief Financial Officer of the Company, GEOFFREY J. KELLY, Senior Vice President and General Counsel of the Company, and CAROL CROFOOT HAYES, Associate General Counsel and Secretary of the Company, or any one of them, my true and lawful attorney for me and in my name for the purpose of executing on my behalf (i) the Company's Registration Statement on Form S-8, or any amendments or supplements thereto, for the registration of up to 140,000,000 shares of Common Stock of the Company in accordance with the authorization of the Board of Directors, (ii) any application for registration or qualification (or exemption therefrom) of such securities under the Blue Sky or other federal or state securities laws and regulations or the laws and regulations of any governmental entity outside the United States of America; and (iii) any other document or instrument deemed necessary or appropriate by any of them in connection with such application for registration or qualification (or exemption therefrom); and for the purpose of causing any such registration statement or any subsequent amendment or supplement to such registration statement to be filed with the Securities and Exchange Commission pursuant to the Securities Act of 1933.

IN WITNESS WHEREOF, I have hereunto set my hand as of the 17<sup>th</sup> day of April, 2008.

/s/ E. NEVILLE ISDELL

E. NEVILLE ISDELL  
Chairman of the Board,  
Chief Executive Officer  
and Director  
The Coca-Cola Company

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**POWER OF ATTORNEY**

KNOW ALL BY THESE PRESENTS THAT I, MUHTAR KENT, President, Chief Operating Officer and a Director of The Coca-Cola Company (the "Company"), do hereby appoint E. NEVILLE ISDELL, Chairman of the Board, Chief Executive Officer and a Director of the Company, GARY P. FAYARD, Executive Vice President and Chief Financial Officer of the Company, GEOFFREY J. KELLY, Senior Vice President and General Counsel of the Company, and CAROL CROFOOT HAYES, Associate General Counsel and Secretary of the Company, or any one of them, my true and lawful attorney for me and in my name for the purpose of executing on my behalf (i) the Company's Registration Statement on Form S-8, or any amendments or supplements thereto, for the registration of up to 140,000,000 shares of Common Stock of the Company in accordance with the authorization of the Board of Directors, (ii) any application for registration or qualification (or exemption therefrom) of such securities under the Blue Sky or other federal or state securities laws and regulations or the laws and regulations of any governmental entity outside the United States of America; and (iii) any other document or instrument deemed necessary or appropriate by any of them in connection with such application for registration or qualification (or exemption therefrom); and for the purpose of causing any such registration statement or any subsequent amendment or supplement to such registration statement to be filed with the Securities and Exchange Commission pursuant to the Securities Act of 1933.

IN WITNESS WHEREOF, I have hereunto set my hand as of the 17<sup>th</sup> day of April, 2008.

/s/ MUHTAR KENT  
MUHTAR KENT  
President, Chief Operating Officer  
and Director  
The Coca-Cola Company

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**POWER OF ATTORNEY**

KNOW ALL BY THESE PRESENTS THAT I, HERBERT A. ALLEN, a Director of The Coca-Cola Company (the "Company"), do hereby appoint E. NEVILLE ISDELL, Chairman of the Board, Chief Executive Officer and a Director of the Company, GARY P. FAYARD, Executive Vice President and Chief Financial Officer of the Company, GEOFFREY J. KELLY, Senior Vice President and General Counsel of the Company, and CAROL CROFOOT HAYES, Associate General Counsel and Secretary of the Company, or any one of them, my true and lawful attorney for me and in my name for the purpose of executing on my behalf (i) the Company's Registration Statement on Form S-8, or any amendments or supplements thereto, for the registration of up to 140,000,000 shares of Common Stock of the Company in accordance with the authorization of the Board of Directors, (ii) any application for registration or qualification (or exemption therefrom) of such securities under the Blue Sky or other federal or state securities laws and regulations or the laws and regulations of any governmental entity outside the United States of America; and (iii) any other document or instrument deemed necessary or appropriate by any of them in connection with such application for registration or qualification (or exemption therefrom); and for the purpose of causing any such registration statement or any subsequent amendment or supplement to such registration statement to be filed with the Securities and Exchange Commission pursuant to the Securities Act of 1933.

IN WITNESS WHEREOF, I have hereunto set my hand as of the 17<sup>th</sup> day of April, 2008.

/s/ HERBERT A. ALLEN  
HERBERT A. ALLEN  
Director  
The Coca-Cola Company

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**POWER OF ATTORNEY**

KNOW ALL BY THESE PRESENTS THAT I, RONALD W. ALLEN, a Director of The Coca-Cola Company (the "Company"), do hereby appoint E. NEVILLE ISDELL, Chairman of the Board, Chief Executive Officer and a Director of the Company, GARY P. FAYARD, Executive Vice President and Chief Financial Officer of the Company, GEOFFREY J. KELLY, Senior Vice President and General Counsel of the Company, and CAROL CROFOOT HAYES, Associate General Counsel and Secretary of the Company, or any one of them, my true and lawful attorney for me and in my name for the purpose of executing on my behalf (i) the Company's Registration Statement on Form S-8, or any amendments or supplements thereto, for the registration of up to 140,000,000 shares of Common Stock of the Company in accordance with the authorization of the Board of Directors, (ii) any application for registration or qualification (or exemption therefrom) of such securities under the Blue Sky or other federal or state securities laws and regulations or the laws and regulations of any governmental entity outside the United States of America; and (iii) any other document or instrument deemed necessary or appropriate by any of them in connection with such application for registration or qualification (or exemption therefrom); and for the purpose of causing any such registration statement or any subsequent amendment or supplement to such registration statement to be filed with the Securities and Exchange Commission pursuant to the Securities Act of 1933.

IN WITNESS WHEREOF, I have hereunto set my hand as of the 17<sup>th</sup> day of April, 2008.

/s/ RONALD W. ALLEN  
RONALD W. ALLEN  
Director  
The Coca-Cola Company

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**POWER OF ATTORNEY**

KNOW ALL BY THESE PRESENTS THAT I, CATHLEEN P. BLACK, a Director of The Coca-Cola Company (the "Company"), do hereby appoint E. NEVILLE ISDELL, Chairman of the Board, Chief Executive Officer and a Director of the Company, GARY P. FAYARD, Executive Vice President and Chief Financial Officer of the Company, GEOFFREY J. KELLY, Senior Vice President and General Counsel of the Company, and CAROL CROFOOT HAYES, Associate General Counsel and Secretary of the Company, or any one of them, my true and lawful attorney for me and in my name for the purpose of executing on my behalf (i) the Company's Registration Statement on Form S-8, or any amendments or supplements thereto, for the registration of up to 140,000,000 shares of Common Stock of the Company in accordance with the authorization of the Board of Directors, (ii) any application for registration or qualification (or exemption therefrom) of such securities under the Blue Sky or other federal or state securities laws and regulations or the laws and regulations of any governmental entity outside the United States of America; and (iii) any other document or instrument deemed necessary or appropriate by any of them in connection with such application for registration or qualification (or exemption therefrom); and for the purpose of causing any such registration statement or any subsequent amendment or supplement to such registration statement to be filed with the Securities and Exchange Commission pursuant to the Securities Act of 1933.

IN WITNESS WHEREOF, I have hereunto set my hand as of the 17<sup>th</sup> day of April, 2008.

/s/ CATHLEEN P. BLACK  
CATHLEEN P. BLACK  
Director  
The Coca-Cola Company

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**POWER OF ATTORNEY**

KNOW ALL BY THESE PRESENTS THAT I, BARRY DILLER, a Director of The Coca-Cola Company (the "Company"), do hereby appoint E. NEVILLE ISDELL, Chairman of the Board, Chief Executive Officer and a Director of the Company, GARY P. FAYARD, Executive Vice President and Chief Financial Officer of the Company, GEOFFREY J. KELLY, Senior Vice President and General Counsel of the Company, and CAROL CROFOOT HAYES, Associate General Counsel and Secretary of the Company, or any one of them, my true and lawful attorney for me and in my name for the purpose of executing on my behalf (i) the Company's Registration Statement on Form S-8, or any amendments or supplements thereto, for the registration of up to 140,000,000 shares of Common Stock of the Company in accordance with the authorization of the Board of Directors, (ii) any application for registration or qualification (or exemption therefrom) of such securities under the Blue Sky or other federal or state securities laws and regulations or the laws and regulations of any governmental entity outside the United States of America; and (iii) any other document or instrument deemed necessary or appropriate by any of them in connection with such application for registration or qualification (or exemption therefrom); and for the purpose of causing any such registration statement or any subsequent amendment or supplement to such registration statement to be filed with the Securities and Exchange Commission pursuant to the Securities Act of 1933.

IN WITNESS WHEREOF, I have hereunto set my hand as of the 17<sup>th</sup> day of April, 2008.

/s/ BARRY DILLER  
BARRY DILLER  
Director  
The Coca-Cola Company

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**POWER OF ATTORNEY**

KNOW ALL BY THESE PRESENTS THAT I, ALEXIS M. HERMAN, a Director of The Coca-Cola Company (the "Company"), do hereby appoint E. NEVILLE ISDELL, Chairman of the Board, Chief Executive Officer and a Director of the Company, GARY P. FAYARD, Executive Vice President and Chief Financial Officer of the Company, GEOFFREY J. KELLY, Senior Vice President and General Counsel of the Company, and CAROL CROFOOT HAYES, Associate General Counsel and Secretary of the Company, or any one of them, my true and lawful attorney for me and in my name for the purpose of executing on my behalf (i) the Company's Registration Statement on Form S-8, or any amendments or supplements thereto, for the registration of up to 140,000,000 shares of Common Stock of the Company in accordance with the authorization of the Board of Directors, (ii) any application for registration or qualification (or exemption therefrom) of such securities under the Blue Sky or other federal or state securities laws and regulations or the laws and regulations of any governmental entity outside the United States of America; and (iii) any other document or instrument deemed necessary or appropriate by any of them in connection with such application for registration or qualification (or exemption therefrom); and for the purpose of causing any such registration statement or any subsequent amendment or supplement to such registration statement to be filed with the Securities and Exchange Commission pursuant to the Securities Act of 1933.

IN WITNESS WHEREOF, I have hereunto set my hand as of the 17<sup>th</sup> day of April, 2008.

/s/ ALEXIS M. HERMAN

ALEXIS M. HERMAN

Director

The Coca-Cola Company

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**POWER OF ATTORNEY**

KNOW ALL BY THESE PRESENTS THAT I, DONALD R. KEOUGH, a Director of The Coca-Cola Company (the "Company"), do hereby appoint E. NEVILLE ISDELL, Chairman of the Board, Chief Executive Officer and a Director of the Company, GARY P. FAYARD, Executive Vice President and Chief Financial Officer of the Company, GEOFFREY J. KELLY, Senior Vice President and General Counsel of the Company, and CAROL CROFOOT HAYES, Associate General Counsel and Secretary of the Company, or any one of them, my true and lawful attorney for me and in my name for the purpose of executing on my behalf (i) the Company's Registration Statement on Form S-8, or any amendments or supplements thereto, for the registration of up to 140,000,000 shares of Common Stock of the Company in accordance with the authorization of the Board of Directors, (ii) any application for registration or qualification (or exemption therefrom) of such securities under the Blue Sky or other federal or state securities laws and regulations or the laws and regulations of any governmental entity outside the United States of America; and (iii) any other document or instrument deemed necessary or appropriate by any of them in connection with such application for registration or qualification (or exemption therefrom); and for the purpose of causing any such registration statement or any subsequent amendment or supplement to such registration statement to be filed with the Securities and Exchange Commission pursuant to the Securities Act of 1933.

IN WITNESS WHEREOF, I have hereunto set my hand as of the 17<sup>th</sup> day of April, 2008.

/s/ DONALD R. KEOUGH  
DONALD R. KEOUGH  
Director  
The Coca-Cola Company

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**POWER OF ATTORNEY**

KNOW ALL BY THESE PRESENTS THAT I, DONALD F. MCHENRY, a Director of The Coca-Cola Company (the "Company"), do hereby appoint E. NEVILLE ISDELL, Chairman of the Board, Chief Executive Officer and a Director of the Company, GARY P. FAYARD, Executive Vice President and Chief Financial Officer of the Company, GEOFFREY J. KELLY, Senior Vice President and General Counsel of the Company, and CAROL CROFOOT HAYES, Associate General Counsel and Secretary of the Company, or any one of them, my true and lawful attorney for me and in my name for the purpose of executing on my behalf (i) the Company's Registration Statement on Form S-8, or any amendments or supplements thereto, for the registration of up to 140,000,000 shares of Common Stock of the Company in accordance with the authorization of the Board of Directors, (ii) any application for registration or qualification (or exemption therefrom) of such securities under the Blue Sky or other federal or state securities laws and regulations or the laws and regulations of any governmental entity outside the United States of America; and (iii) any other document or instrument deemed necessary or appropriate by any of them in connection with such application for registration or qualification (or exemption therefrom); and for the purpose of causing any such registration statement or any subsequent amendment or supplement to such registration statement to be filed with the Securities and Exchange Commission pursuant to the Securities Act of 1933.

IN WITNESS WHEREOF, I have hereunto set my hand as of the 17<sup>th</sup> day of April, 2008.

/s/ DONALD F. MCHENRY  
DONALD F. MCHENRY  
Director  
The Coca-Cola Company

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**POWER OF ATTORNEY**

KNOW ALL BY THESE PRESENTS THAT I, SAM NUNN, a Director of The Coca-Cola Company (the "Company"), do hereby appoint E. NEVILLE ISDELL, Chairman of the Board, Chief Executive Officer and a Director of the Company, GARY P. FAYARD, Executive Vice President and Chief Financial Officer of the Company, GEOFFREY J. KELLY, Senior Vice President and General Counsel of the Company, and CAROL CROFOOT HAYES, Associate General Counsel and Secretary of the Company, or any one of them, my true and lawful attorney for me and in my name for the purpose of executing on my behalf (i) the Company's Registration Statement on Form S-8, or any amendments or supplements thereto, for the registration of up to 140,000,000 shares of Common Stock of the Company in accordance with the authorization of the Board of Directors, (ii) any application for registration or qualification (or exemption therefrom) of such securities under the Blue Sky or other federal or state securities laws and regulations or the laws and regulations of any governmental entity outside the United States of America; and (iii) any other document or instrument deemed necessary or appropriate by any of them in connection with such application for registration or qualification (or exemption therefrom); and for the purpose of causing any such registration statement or any subsequent amendment or supplement to such registration statement to be filed with the Securities and Exchange Commission pursuant to the Securities Act of 1933.

IN WITNESS WHEREOF, I have hereunto set my hand as of the 17<sup>th</sup> day of April, 2008.

/s/ SAM NUNN  
SAM NUNN  
Director  
The Coca-Cola Company

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**POWER OF ATTORNEY**

KNOW ALL BY THESE PRESENTS THAT I, JAMES D. ROBINSON III, a Director of The Coca-Cola Company (the "Company"), do hereby appoint E. NEVILLE ISDELL, Chairman of the Board, Chief Executive Officer and a Director of the Company, GARY P. FAYARD, Executive Vice President and Chief Financial Officer of the Company, GEOFFREY J. KELLY, Senior Vice President and General Counsel of the Company, and CAROL CROFOOT HAYES, Associate General Counsel and Secretary of the Company, or any one of them, my true and lawful attorney for me and in my name for the purpose of executing on my behalf (i) the Company's Registration Statement on Form S-8, or any amendments or supplements thereto, for the registration of up to 140,000,000 shares of Common Stock of the Company in accordance with the authorization of the Board of Directors, (ii) any application for registration or qualification (or exemption therefrom) of such securities under the Blue Sky or other federal or state securities laws and regulations or the laws and regulations of any governmental entity outside the United States of America; and (iii) any other document or instrument deemed necessary or appropriate by any of them in connection with such application for registration or qualification (or exemption therefrom); and for the purpose of causing any such registration statement or any subsequent amendment or supplement to such registration statement to be filed with the Securities and Exchange Commission pursuant to the Securities Act of 1933.

IN WITNESS WHEREOF, I have hereunto set my hand as of the 17<sup>th</sup> day of April, 2008.

/s/ JAMES D. ROBINSON III  
JAMES D. ROBINSON III  
Director  
The Coca-Cola Company

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**POWER OF ATTORNEY**

KNOW ALL BY THESE PRESENTS THAT I, PETER V. UEBERROTH, a Director of The Coca-Cola Company (the "Company"), do hereby appoint E. NEVILLE ISDELL, Chairman of the Board, Chief Executive Officer and a Director of the Company, GARY P. FAYARD, Executive Vice President and Chief Financial Officer of the Company, GEOFFREY J. KELLY, Senior Vice President and General Counsel of the Company, and CAROL CROFOOT HAYES, Associate General Counsel and Secretary of the Company, or any one of them, my true and lawful attorney for me and in my name for the purpose of executing on my behalf (i) the Company's Registration Statement on Form S-8, or any amendments or supplements thereto, for the registration of up to 140,000,000 shares of Common Stock of the Company in accordance with the authorization of the Board of Directors, (ii) any application for registration or qualification (or exemption therefrom) of such securities under the Blue Sky or other federal or state securities laws and regulations or the laws and regulations of any governmental entity outside the United States of America; and (iii) any other document or instrument deemed necessary or appropriate by any of them in connection with such application for registration or qualification (or exemption therefrom); and for the purpose of causing any such registration statement or any subsequent amendment or supplement to such registration statement to be filed with the Securities and Exchange Commission pursuant to the Securities Act of 1933.

IN WITNESS WHEREOF, I have hereunto set my hand as of the 17<sup>th</sup> day of April, 2008.

/s/ PETER V. UEBERROTH  
PETER V. UEBERROTH  
Director  
The Coca-Cola Company

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**POWER OF ATTORNEY**

KNOW ALL BY THESE PRESENTS THAT I, JACOB WALLENBERG, a Director of The Coca-Cola Company (the "Company"), do hereby appoint E. NEVILLE ISDELL, Chairman of the Board, Chief Executive Officer and a Director of the Company, GARY P. FAYARD, Executive Vice President and Chief Financial Officer of the Company, GEOFFREY J. KELLY, Senior Vice President and General Counsel of the Company, and CAROL CROFOOT HAYES, Associate General Counsel and Secretary of the Company, or any one of them, my true and lawful attorney for me and in my name for the purpose of executing on my behalf (i) the Company's Registration Statement on Form S-8, or any amendments or supplements thereto, for the registration of up to 140,000,000 shares of Common Stock of the Company in accordance with the authorization of the Board of Directors, (ii) any application for registration or qualification (or exemption therefrom) of such securities under the Blue Sky or other federal or state securities laws and regulations or the laws and regulations of any governmental entity outside the United States of America; and (iii) any other document or instrument deemed necessary or appropriate by any of them in connection with such application for registration or qualification (or exemption therefrom); and for the purpose of causing any such registration statement or any subsequent amendment or supplement to such registration statement to be filed with the Securities and Exchange Commission pursuant to the Securities Act of 1933.

IN WITNESS WHEREOF, I have hereunto set my hand as of the 17<sup>th</sup> day of April, 2008.

/s/ JACOB WALLENBERG  
JACOB WALLENBERG  
Director  
The Coca-Cola Company

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**POWER OF ATTORNEY**

KNOW ALL BY THESE PRESENTS THAT I, JAMES B. WILLIAMS, a Director of The Coca-Cola Company (the "Company"), do hereby appoint E. NEVILLE ISDELL, Chairman of the Board, Chief Executive Officer and a Director of the Company, GARY P. FAYARD, Executive Vice President and Chief Financial Officer of the Company, GEOFFREY J. KELLY, Senior Vice President and General Counsel of the Company, and CAROL CROFOOT HAYES, Associate General Counsel and Secretary of the Company, or any one of them, my true and lawful attorney for me and in my name for the purpose of executing on my behalf (i) the Company's Registration Statement on Form S-8, or any amendments or supplements thereto, for the registration of up to 140,000,000 shares of Common Stock of the Company in accordance with the authorization of the Board of Directors, (ii) any application for registration or qualification (or exemption therefrom) of such securities under the Blue Sky or other federal or state securities laws and regulations or the laws and regulations of any governmental entity outside the United States of America; and (iii) any other document or instrument deemed necessary or appropriate by any of them in connection with such application for registration or qualification (or exemption therefrom); and for the purpose of causing any such registration statement or any subsequent amendment or supplement to such registration statement to be filed with the Securities and Exchange Commission pursuant to the Securities Act of 1933.

IN WITNESS WHEREOF, I have hereunto set my hand as of the 17<sup>th</sup> day of April, 2008.

/s/ JAMES B. WILLIAMS  
JAMES B. WILLIAMS  
Director  
The Coca-Cola Company

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**POWER OF ATTORNEY**

KNOW ALL BY THESE PRESENTS THAT I, GARY P. FAYARD, Executive Vice President and Chief Financial Officer of The Coca-Cola Company (the "Company"), do hereby appoint E. NEVILLE ISDELL, Chairman of the Board, Chief Executive Officer and a Director of the Company, GEOFFREY J. KELLY, Senior Vice President and General Counsel of the Company, and CAROL CROFOOT HAYES, Associate General Counsel and Secretary of the Company, or any one of them, my true and lawful attorney for me and in my name for the purpose of executing on my behalf (i) the Company's Registration Statement on Form S-8, or any amendments or supplements thereto, for the registration of up to 140,000,000 shares of Common Stock of the Company in accordance with the authorization of the Board of Directors, (ii) any application for registration or qualification (or exemption therefrom) of such securities under the Blue Sky or other federal or state securities laws and regulations or the laws and regulations of any governmental entity outside the United States of America; and (iii) any other document or instrument deemed necessary or appropriate by any of them in connection with such application for registration or qualification (or exemption therefrom); and for the purpose of causing any such registration statement or any subsequent amendment or supplement to such registration statement to be filed with the Securities and Exchange Commission pursuant to the Securities Act of 1933.

IN WITNESS WHEREOF, I have hereunto set my hand as of the 17<sup>th</sup> day of April, 2008.

/s/ GARY P. FAYARD  
GARY P. FAYARD  
Executive Vice President and  
Chief Financial Officer  
The Coca-Cola Company

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**POWER OF ATTORNEY**

KNOW ALL BY THESE PRESENTS THAT I, HARRY L. ANDERSON, Vice President and Controller of The Coca-Cola Company (the "Company"), do hereby appoint E. NEVILLE ISDELL, Chairman of the Board, Chief Executive Officer and a Director of the Company, GARY P. FAYARD, Executive Vice President and Chief Financial Officer of the Company GEOFFREY J. KELLY, Senior Vice President and General Counsel of the Company, and CAROL CROFOOT HAYES, Associate General Counsel and Secretary of the Company, or any one of them, my true and lawful attorney for me and in my name for the purpose of executing on my behalf (i) the Company's Registration Statement on Form S-8, or any amendments or supplements thereto, for the registration of up to 140,000,000 shares of Common Stock of the Company in accordance with the authorization of the Board of Directors, (ii) any application for registration or qualification (or exemption therefrom) of such securities under the Blue Sky or other federal or state securities laws and regulations or the laws and regulations of any governmental entity outside the United States of America; and (iii) any other document or instrument deemed necessary or appropriate by any of them in connection with such application for registration or qualification (or exemption therefrom); and for the purpose of causing any such registration statement or any subsequent amendment or supplement to such registration statement to be filed with the Securities and Exchange Commission pursuant to the Securities Act of 1933.

IN WITNESS WHEREOF, I have hereunto set my hand as of the 16<sup>th</sup> day of April, 2008.

/s/ HARRY L. ANDERSON

HARRY L. ANDERSON  
Vice President and Controller  
The Coca-Cola Company