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SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

FORM 8-K

CURRENT REPORT

PURSUANT TO SECTION 13 OR 15(d) OF THE  
SECURITIES EXCHANGE ACT OF 1934

DATE OF REPORT (Date of earliest event reported) January 27, 1994

Commission File No. 1-2217

The Coca-Cola Company

(Exact name of Registrant as specified in its Charter)

Delaware  
(State or other jurisdiction of  
incorporation or organization)

58-0628465  
(IRS Employer  
Identification No.)

One Coca-Cola Plaza, N.W.  
Atlanta, Georgia  
(Address of principal executive offices)

30313  
(Zip Code)

Registrant's telephone number, including area code (404) 676-2121

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Item 5. Other Events

The Coca-Cola Company and subsidiaries (the "Company") has retroactively adopted Statement of Financial Accounting Standards No. 112, "Employers' Accounting for Postemployment Benefits" (SFAS 112) as of January 1, 1993. Results for the first quarter of 1993 have been restated to include the recognition of a one-time, noncash, after-tax charge of \$12 million related to consolidated operations. This amount is net of income tax benefits of \$8 million. The transition effect charge consists primarily of health benefits for surviving spouses and disabled employees. The incremental impact of SFAS 112 on 1993 consolidated operations is immaterial and will be included in the results of operations for the fourth quarter of 1993. The adoption impact of SFAS 112 on the Company's bottling investees accounted for by the equity method is immaterial and, therefore, has not been included in the transition effect charge. Net income per share for the first quarter of 1993 has been reduced by \$0.01 for the adoption of SFAS 112.

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Item 7. Financial Statements, Pro Forma Financial Statements and Exhibits

(c) Exhibits:

99.1 Restated condensed consolidated financial statements (unaudited) of

The Coca-Cola Company and subsidiaries for the three months ended March 31, 1993.\*

99.2 Restated condensed consolidated financial statements (unaudited) of The Coca-Cola Company and subsidiaries for the three and six months ended June 30, 1993.\*

99.3 Restated condensed consolidated financial statements (unaudited) of The Coca-Cola Company and subsidiaries for the three and nine months ended September 30, 1993.\*

\* The notes to the unaudited condensed consolidated financial statements originally provided in the Company's 1993 quarterly reports on Form 10-Q that were not affected by the Company's adoption of the new accounting standard discussed in Item 5, "Other Events" have not been included herein.

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SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

THE COCA-COLA COMPANY  
(REGISTRANT)

Date: January 27, 1994

By: /s/ James E. Chestnut

-----  
James E. Chestnut  
Vice President and Controller  
(On behalf of the Registrant and  
as Chief Accounting Officer)

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Exhibit Index

Exhibit Number and Description	Page
99.1 Restated condensed consolidated financial statements (unaudited) of The Coca-Cola Company and subsidiaries for the three months ended March 31, 1993.*	6
99.2 Restated condensed consolidated financial statements (unaudited) of The Coca-Cola Company and subsidiaries for the three and six months ended June 30, 1993.*	10
99.3 Restated condensed consolidated financial statements (unaudited) of The Coca-Cola Company and subsidiaries for the three and nine months ended September 30, 1993.*	14

\* The notes to the unaudited condensed consolidated financial statements originally provided in the Company's 1993 quarterly reports on Form 10-Q that were not affected by the Company's adoption of the new accounting standard discussed in Item 5, "Other Events" have not been included herein.

## THE COCA-COLA COMPANY AND SUBSIDIARIES

CONDENSED CONSOLIDATED BALANCE SHEETS  
(UNAUDITED)

(In millions except share data)

## ASSETS

<TABLE>  
<CAPTION>

	March 31, 1993 (Restated)	December 31, 1992
	-----	-----
<S>	<C>	<C>
Current		
Cash and cash equivalents	\$ 774	\$ 956
Marketable securities, at cost	90	107
	-----	-----
	864	1,063
Trade accounts receivable, less allowances of \$40 at March 31 and \$33 at December 31	1,072	1,055
Finance subsidiary receivables	28	31
Inventories	1,071	1,019
Prepaid expenses and other assets	1,100	1,080
	-----	-----
Total Current Assets	4,135	4,248
	-----	-----
Investments and Other Assets		
Investments		
Coca-Cola Enterprises Inc.	517	518
Coca-Cola Amatil Limited	570	548
Other, principally bottling companies	1,077	1,097
Finance subsidiary receivables	89	95
Marketable securities and other assets	569	637
	-----	-----
	2,822	2,895
	-----	-----
Property, Plant and Equipment		
Land	214	203
Buildings and improvements	1,552	1,529
Machinery and equipment	3,203	3,137
Containers	363	374
	-----	-----
	5,332	5,243
Less allowances for depreciation	1,755	1,717
	-----	-----
	3,577	3,526
	-----	-----
Goodwill and Other Intangible Assets	411	383
	-----	-----
	\$ 10,945	\$ 11,052
	=====	=====

&lt;/TABLE&gt;

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## THE COCA-COLA COMPANY AND SUBSIDIARIES

## LIABILITIES AND SHARE-OWNERS' EQUITY

<TABLE>  
<CAPTION>

	March 31, 1993 (Restated)	December 31, 1992
	-----	-----
<S>	<C>	<C>
Current		
Accounts payable and accrued expenses	\$ 2,030	\$ 2,253
Loans and notes payable	1,976	1,967
Finance subsidiary notes payable	103	105

Current maturities of long-term debt	11	15
Accrued taxes	1,017	963
Total Current Liabilities	5,137	5,303
Long-Term Debt	1,128	1,120
Other Liabilities	683	659
Deferred Income Taxes	47	82
Share-Owners' Equity		
Common stock, \$.25 par value -		
Authorized: 2,800,000,000 shares;		
Issued: 1,697,059,216 shares at March 31;		
1,696,202,840 shares at December 31	424	424
Capital surplus	893	871
Reinvested earnings	8,386	8,165
Unearned compensation related to		
outstanding restricted stock	(95)	(100)
Foreign currency translation adjustment	(350)	(271)
	9,258	9,089
Less treasury stock, at cost		
(391,989,441 common shares at March 31;		
389,431,622 common shares at December 31)	5,308	5,201
	3,950	3,888
	\$ 10,945	\$ 11,052

See Note to Condensed Consolidated Financial Statements.

</TABLE>

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THE COCA-COLA COMPANY AND SUBSIDIARIES  
CONDENSED CONSOLIDATED STATEMENTS OF INCOME  
(UNAUDITED)  
(In millions except per share data)

<TABLE>

<CAPTION>

	Three Months Ended March 31,	
	1993 (Restated)	1992
<S>	<C>	<C>
Net Operating Revenues	\$ 3,056	\$ 2,772
Cost of goods sold	1,093	1,032
Gross Profit	1,963	1,740
Selling, administrative and general expenses	1,286	1,166
Operating Income	677	574
Interest income	35	40
Interest expense	46	42
Equity income	29	8
Other deductions - net	39	17
Income before Income Taxes and Changes in Accounting Principles	656	563
Income taxes	202	177
Income before Changes in Accounting Principles	454	386
Transition effects of changes in accounting principles		
Postemployment benefits	(12)	--

Postretirement benefits other than pensions		
Consolidated operations	--	(146)
Equity investments	--	(73)
	-----	-----
Net Income	\$ 442	\$ 167
	=====	=====
Income per Share		
Before changes in accounting principles	\$ .35	\$ .29
Transition effects of changes in accounting principles		
Postemployment benefits	(.01)	--
Postretirement benefits other than pensions		
Consolidated operations	--	(.11)
Equity investments	--	(.05)
	-----	-----
Net Income per Share	\$ .34	\$ .13
	=====	=====
Dividends per Share	\$ .17	\$ .14
	=====	=====
Average Shares Outstanding	1,306	1,327
	=====	=====

See Note to Condensed Consolidated Financial Statements.

</TABLE>

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THE COCA-COLA COMPANY AND SUBSIDIARIES  
CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS  
(UNAUDITED)  
(In millions)

<TABLE>  
<CAPTION>

	Three Months Ended March 31,	
	1993 (Restated)	1992
	<C>	<C>
<S>		
Operating Activities		
Net income	\$ 442	\$ 167
Transition effects of changes in accounting principles	12	219
Depreciation and amortization	88	73
Deferred income taxes	16	2
Equity income, net of dividends	(21)	(5)
Foreign currency adjustments	8	16
Other noncash items	16	5
Net change in operating assets and liabilities	(302)	(408)
	-----	-----
Net cash provided by operating activities	259	69
	-----	-----
Investing Activities		
Additions to finance subsidiary receivables	(5)	(4)
Collections of finance subsidiary receivables	14	233
Acquisitions and investments	(64)	(34)
Proceeds from disposals of investments and other assets	87	35
Decrease (increase) in marketable securities	15	(22)
Purchases of property, plant and equipment	(209)	(182)
Proceeds from disposals of property, plant and equipment	17	21
All other investing activities	--	1
	-----	-----
Net cash provided by (used in) investing activities	(145)	48
	-----	-----
Net cash provided by operations after reinvestment	114	117
	-----	-----
Financing Activities		
Issuances of debt	268	208
Payments of debt	(262)	(2)

Issuances of stock	15	33
Purchases of stock for treasury	(107)	(446)
Dividends	(200)	--
	-----	-----
Net cash used in financing activities	(286)	(207)
	-----	-----
Effect of Exchange Rate Changes on Cash and Cash Equivalents	(10)	(47)
	-----	-----
Cash and Cash Equivalents		
Net decrease during the period	(182)	(137)
Balance at beginning of period	956	1,058
	-----	-----
Balance at end of period	\$ 774	\$ 921
	=====	=====
Interest Paid	\$ 59	\$ 50
	=====	=====
Income Taxes Paid	\$ 178	\$ 270
	=====	=====

See Note to Condensed Consolidated Financial Statements.

</TABLE>

## THE COCA-COLA COMPANY AND SUBSIDIARIES

CONDENSED CONSOLIDATED BALANCE SHEETS  
(UNAUDITED)

(In millions except share data)

## ASSETS

<TABLE>  
<CAPTION>

	June 30, 1993 (Restated)	December 31, 1992
<S>	<C>	<C>
Current		
Cash and cash equivalents	\$ 933	\$ 956
Marketable securities, at cost	147	107
	-----	-----
	1,080	1,063
Trade accounts receivable, less allowances of \$37 at June 30 and \$33 at December 31	1,351	1,055
Finance subsidiary receivables	32	31
Inventories	1,115	1,019
Prepaid expenses and other assets	1,298	1,080
	-----	-----
Total Current Assets	4,876	4,248
	-----	-----
Investments and Other Assets		
Investments		
Coca-Cola Enterprises Inc.	516	518
Coca-Cola Amatil Limited	554	548
Other, principally bottling companies	1,086	1,097
Finance subsidiary receivables	97	95
Marketable securities and other assets	554	637
	-----	-----
	2,807	2,895
	-----	-----
Property, Plant and Equipment		
Land	224	203
Buildings and improvements	1,614	1,529
Machinery and equipment	3,333	3,137
Containers	374	374
	-----	-----
	5,545	5,243
Less allowances for depreciation	1,816	1,717
	-----	-----
	3,729	3,526
	-----	-----
Goodwill and Other Intangible Assets	436	383
	-----	-----
	\$ 11,848	\$ 11,052
	=====	=====

&lt;/TABLE&gt;

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## THE COCA-COLA COMPANY AND SUBSIDIARIES

## LIABILITIES AND SHARE-OWNERS' EQUITY

<TABLE>  
<CAPTION>

	June 30, 1993 (Restated)	December 31, 1992
<S>	<C>	<C>
Current		
Accounts payable and accrued expenses	\$ 2,219	\$ 2,253
Loans and notes payable	2,196	1,967
Finance subsidiary notes payable	116	105
Current maturities of long-term debt	11	15

Accrued taxes	1,169	963
Total Current Liabilities	5,711	5,303
Long-Term Debt	1,163	1,120
Other Liabilities	700	659
Deferred Income Taxes	28	82
Share-Owners' Equity		
Common stock, \$.25 par value -		
Authorized: 2,800,000,000 shares;		
Issued: 1,701,470,836 shares at June 30;		
1,696,202,840 shares at December 31	425	424
Capital surplus	1,034	871
Reinvested earnings	8,843	8,165
Unearned compensation related to		
outstanding restricted stock	(91)	(100)
Foreign currency translation adjustment	(328)	(271)
	9,883	9,089
Less treasury stock, at cost		
(400,372,136 common shares at June 30;		
389,431,622 common shares at December 31)	5,637	5,201
	4,246	3,888
	\$ 11,848	\$ 11,052

See Note to Condensed Consolidated Financial Statements.

</TABLE>

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THE COCA-COLA COMPANY AND SUBSIDIARIES

CONDENSED CONSOLIDATED STATEMENTS OF INCOME  
(UNAUDITED)  
(In millions except per share data)

<TABLE>  
<CAPTION>

	Three Months Ended June 30,		Six Months Ended June 30,	
	1993	1992	1993 (Restated)	1992
<S>	<C>	<C>	<C>	<C>
Net Operating Revenues	\$ 3,899	\$ 3,550	\$ 6,955	\$ 6,322
Cost of goods sold	1,464	1,373	2,557	2,405
Gross Profit	2,435	2,177	4,398	3,917
Selling, administrative and general expenses	1,476	1,345	2,762	2,511
Operating Income	959	832	1,636	1,406
Interest income	32	33	67	73
Interest expense	40	44	86	86
Equity income	39	15	68	23
Other deductions - net	10	12	49	29
Income before Income Taxes and Changes in Accounting Principles	980	824	1,636	1,387
Income taxes	302	259	504	436
Income before Changes in Accounting Principles	678	565	1,132	951
Transition effects of changes in accounting				



principles				
Postemployment benefits	--	--	(12)	--
Postretirement benefits other than pensions				
Consolidated operations	--	--	--	(146)
Equity investments	--	--	--	(73)
	-----	-----	-----	-----
Net Income	\$ 678	\$ 565	\$ 1,120	\$ 732
	=====	=====	=====	=====
Income per Share				
Before changes in accounting principles	\$ .52	\$ .43	\$ .87	\$ .72
Transition effects of changes in accounting principles				
Postemployment benefits	--	--	(.01)	--
Postretirement benefits other than pensions				
Consolidated operations	--	--	--	(.11)
Equity investments	--	--	--	(.06)
	-----	-----	-----	-----
Net Income per Share	\$ .52	\$ .43	\$ .86	\$ .55
	=====	=====	=====	=====
Dividends per Share	\$ .17	\$ .14	\$ .34	\$ .28
	=====	=====	=====	=====
Average Shares				
Outstanding	1,303	1,318	1,304	1,322
	=====	=====	=====	=====

See Note to Condensed Consolidated Financial Statements.

</TABLE>

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THE COCA-COLA COMPANY AND SUBSIDIARIES  
CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS  
(UNAUDITED)  
(In millions)

<TABLE>  
<CAPTION>

	Six Months Ended June 30,	
	1993 (Restated)	1992
	-----	-----
<S>	<C>	<C>
Operating Activities		
Net income	\$ 1,120	\$ 732
Transition effects of changes in accounting principles	12	219
Depreciation and amortization	173	160
Deferred income taxes	(19)	(34)
Equity income, net of dividends	(36)	(7)
Foreign currency adjustments	(10)	4
Other noncash items	12	15
Net change in operating assets and liabilities	(242)	(490)
	-----	-----
Net cash provided by operating activities	1,010	599
	-----	-----
Investing Activities		
Additions to finance subsidiary receivables	(26)	(8)
Collections of finance subsidiary receivables	23	243
Acquisitions and investments	(430)	(169)
Proceeds from disposals of investments and other assets	399	38
Increase in marketable securities	(42)	(24)
Purchases of property, plant and equipment	(398)	(402)
Proceeds from disposals of property, plant and equipment	24	81
All other investing activities	(14)	1
	-----	-----
Net cash used in investing activities	(464)	(240)
	-----	-----

Net cash provided by operations after reinvestment	546	359
	-----	-----
Financing Activities		
Issuances of debt	436	540
Payments of debt	(267)	(92)
Issuances of stock	121	41
Purchases of stock for treasury	(436)	(704)
Dividends	(422)	(185)
	-----	-----
Net cash used in financing activities	(568)	(400)
	-----	-----
Effect of Exchange Rate Changes on Cash and Cash Equivalents	(1)	(30)
	-----	-----
Cash and Cash Equivalents		
Net decrease during the period	(23)	(71)
Balance at beginning of period	956	1,058
	-----	-----
Balance at end of period	\$ 933	\$ 987
	=====	=====
Interest Paid	\$ 96	\$ 89
	=====	=====
Income Taxes Paid	\$ 314	\$ 581
	=====	=====

See Note to Condensed Consolidated Financial Statements.

</TABLE>

## THE COCA-COLA COMPANY AND SUBSIDIARIES

CONDENSED CONSOLIDATED BALANCE SHEETS  
(UNAUDITED)

(In millions except share data)

## ASSETS

&lt;TABLE&gt;

&lt;CAPTION&gt;

	September 30, 1993 (Restated)	December 31, 1992
<S>	<C>	<C>
Current		
Cash and cash equivalents	\$ 1,040	\$ 956
Marketable securities, at cost	149	107
	-----	-----
	1,189	1,063
Trade accounts receivable, less allowances of \$38 at September 30 and \$33 at December 31	1,151	1,055
Finance subsidiary receivables	46	31
Inventories	1,078	1,019
Prepaid expenses and other assets	988	1,080
	-----	-----
Total Current Assets	4,452	4,248
	-----	-----
Investments and Other Assets		
Investments		
Coca-Cola Enterprises Inc.	497	518
Coca-Cola Amatil Limited	539	548
Other, principally bottling companies	1,170	1,097
Finance subsidiary receivables	200	95
Marketable securities and other assets	657	637
	-----	-----
	3,063	2,895
	-----	-----
Property, Plant and Equipment		
Land	218	203
Buildings and improvements	1,573	1,529
Machinery and equipment	3,389	3,137
Containers	371	374
	-----	-----
	5,551	5,243
Less allowances for depreciation	1,840	1,717
	-----	-----
	3,711	3,526
	-----	-----
Goodwill and Other Intangible Assets	439	383
	-----	-----
	\$ 11,665	\$ 11,052
	=====	=====

&lt;/TABLE&gt;

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## THE COCA-COLA COMPANY AND SUBSIDIARIES

## LIABILITIES AND SHARE-OWNERS' EQUITY

&lt;TABLE&gt;

&lt;CAPTION&gt;

	September 30, 1993 (Restated)	December 31, 1992
<S>	<C>	<C>
Current		
Accounts payable and accrued expenses	\$ 2,138	\$ 2,253
Loans and notes payable	1,387	1,967

Finance subsidiary notes payable	233	105
Current maturities of long-term debt	12	15
Accrued taxes	1,160	963
	-----	-----
Total Current Liabilities	4,930	5,303
	-----	-----
Long-Term Debt	1,479	1,120
	-----	-----
Other Liabilities	712	659
	-----	-----
Deferred Income Taxes	62	82
	-----	-----
Share-Owners' Equity		
Common stock, \$.25 par value -		
Authorized: 2,800,000,000 shares;		
Issued: 1,702,309,902 shares at September		
30; 1,696,202,840 shares at December 31	426	424
Capital surplus	1,050	871
Reinvested earnings	9,211	8,165
Unearned compensation related to		
outstanding restricted stock	(85)	(100)
Foreign currency translation adjustment	(357)	(271)
	-----	-----
	10,245	9,089
	-----	-----
Less treasury stock, at cost		
(403,274,643 common shares at September		
30; 389,431,622 common shares at		
December 31)	5,763	5,201
	-----	-----
	4,482	3,888
	-----	-----
	\$ 11,665	\$ 11,052
	=====	=====

See Note to Condensed Consolidated Financial Statements.

</TABLE>

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THE COCA-COLA COMPANY AND SUBSIDIARIES  
CONDENSED CONSOLIDATED STATEMENTS OF INCOME  
(UNAUDITED)  
(In millions except per share data)

<TABLE>  
<CAPTION>

	Three Months Ended September 30,		Nine Months Ended September 30,	
	1993	1992	1993 (Restated)	1992
	-----	-----	-----	-----
<S>	<C>	<C>	<C>	<C>
Net Operating Revenues	\$ 3,629	\$ 3,508	\$ 10,584	\$ 9,830
Cost of goods sold	1,343	1,386	3,900	3,791
	-----	-----	-----	-----
Gross Profit	2,286	2,122	6,684	6,039
Selling, administrative and general expenses	1,457	1,356	4,219	3,867
	-----	-----	-----	-----
Operating Income	829	766	2,465	2,172
Interest income	38	47	105	120
Interest expense	38	42	124	128
Equity income	24	34	92	57
Other income				
(deductions) - net	17	(18)	(32)	(47)
	-----	-----	-----	-----
Income before Income Taxes and Changes in Accounting Principles	870	787	2,506	2,174
Income taxes	280	247	784	683
	-----	-----	-----	-----

Income before Changes

in Accounting Principles	590	540	1,722	1,491
Transition effects of changes in accounting principles				
Postemployment benefits	--	--	(12)	--
Postretirement benefits other than pensions				
Consolidated operations	--	--	--	(146)
Equity investments	--	--	--	(73)
	-----	-----	-----	-----
Net Income	\$ 590	\$ 540	\$ 1,710	\$ 1,272
	=====	=====	=====	=====
Income per Share				
Before changes in accounting principles	\$ .45	\$ .41	\$ 1.32	\$ 1.13
Transition effects of changes in accounting principles				
Postemployment benefits	--	--	(.01)	--
Postretirement benefits other than pensions				
Consolidated operations	--	--	--	(.11)
Equity investments	--	--	--	(.06)
	-----	-----	-----	-----
Net Income per Share	\$ .45	\$ .41	\$ 1.31	\$ .96
	=====	=====	=====	=====
Dividends per Share	\$ .17	\$ .14	\$ .51	\$ .42
	=====	=====	=====	=====
Average Shares Outstanding	1,300	1,314	1,303	1,319
	=====	=====	=====	=====

See Note to Condensed Consolidated Financial Statements.

</TABLE>

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THE COCA-COLA COMPANY AND SUBSIDIARIES  
CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS  
(UNAUDITED)  
(In millions)

<TABLE>  
<CAPTION>

	Nine Months Ended September 30,	
	1993 (Restated)	1992
	-----	-----
	<C>	<C>
Operating Activities		
Net income	\$ 1,710	\$ 1,272
Transition effects of changes in accounting principles	12	219
Depreciation and amortization	263	249
Deferred income taxes	19	(9)
Equity income, net of dividends	(44)	(35)
Foreign currency adjustments	(7)	(9)
Other noncash items	33	22
Net change in operating assets and liabilities	(108)	(257)
	-----	-----
Net cash provided by operating activities	1,878	1,452
	-----	-----
Investing Activities		
Additions to finance subsidiary receivables	(157)	(33)
Collections of finance subsidiary receivables	36	249
Acquisitions and investments	(568)	(247)
Proceeds from disposals of investments and other assets	645	67
Increase in current marketable securities	(43)	(21)
Purchases of property, plant and equipment	(582)	(743)
Proceeds from disposals of property, plant and equipment	129	87
All other investing activities	(40)	1

Net cash used in investing activities	(580)	(640)
Net cash provided by operations after reinvestment	1,298	812
Financing Activities		
Issuances of debt	424	385
Payments of debt	(561)	(227)
Issuances of stock	138	59
Purchases of stock for treasury	(562)	(859)
Dividends	(643)	(369)
Net cash used in financing activities	(1,204)	(1,011)
Effect of Exchange Rate Changes on Cash and Cash Equivalents	(10)	(18)
Cash and Cash Equivalents		
Net increase (decrease) during the period	84	(217)
Balance at beginning of period	956	1,058
Balance at end of period	\$ 1,040	\$ 841
Interest Paid	\$ 150	\$ 137
Income Taxes Paid	\$ 489	\$ 790

See Note to Condensed Consolidated Financial Statements.

</TABLE>

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THE COCA-COLA COMPANY AND SUBSIDIARIES

NOTE TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS  
(UNAUDITED)

Note - Basis of Presentation

The accompanying unaudited condensed consolidated financial statements have been prepared in accordance with generally accepted accounting principles for interim financial information and with the instructions to Form 10-Q and Rule 10-01 of Regulation S-X. They do not include all information and notes required by generally accepted accounting principles for complete financial statements. However, except as disclosed herein, there has been no material change in the information disclosed in the notes to consolidated financial statements included in the Annual Report on Form 10-K of The Coca-Cola Company (the Company) for the year ended December 31, 1992. In the opinion of Management, all adjustments (consisting of normal recurring accruals) considered necessary for a fair presentation have been included. Operating results for the quarterly and year-to-date periods ended March 31, 1993, June 30, 1993, and September 30, 1993 are not necessarily indicative of the results that may be expected for the year ending December 31, 1993.

The Company filed a Form 8-K on February 17, 1993 restating the 1992 quarterly reports for the adoption of Statement of Financial Accounting Standards No. 106, "Employers' Accounting for Postretirement Benefits Other Than Pensions" (SFAS 106) and Statement of Financial Accounting Standards No. 109, "Accounting for Income Taxes" (SFAS 109). The impact of the restatement on the first quarter of 1992 includes the after-tax transition charge of \$219 million related to SFAS 106.

The Company retroactively adopted SFAS 109 by restating financial statements beginning in 1989. The effect of SFAS 109 for the first three quarters of 1992 for consolidated operations was not material. However, the income statements for the first, second and third quarters of 1992 have been restated for the impact of SFAS 109 on the Company's equity investees. Equity income has been increased by \$12 million in the first quarter of 1992, reduced by \$15 million in the second quarter of 1992 and increased by \$6 million in the third quarter of 1992 for the impact of SFAS 109 on the Company's equity investees. Equity income was reduced \$3 million in each of the first, second and third quarters of 1992 for the Company's proportionate share of additional postretirement benefits expense recognized by the Company's equity investees after transition to SFAS 106.

The Company has retroactively adopted Statement of Financial Accounting Standards No. 112, "Employers' Accounting for Postemployment Benefits" (SFAS 112) as of January 1, 1993. Results for the first quarter of 1993 have been restated to include the recognition of a one-time, noncash, after-tax charge of \$12 million related to consolidated operations. This amount is net of income tax benefits of \$8 million. The transition effect charge consists primarily of health benefits for surviving spouses and disabled employees. The incremental impact of SFAS 112 on 1993 consolidated operations is immaterial and will be included in the results of operations for the fourth quarter of 1993. The adoption impact of SFAS 112 on the Company's bottling investees accounted for by the equity method is immaterial and, therefore, has not been included in the transition effect charge. Net income per share for the first quarter of 1993 has been reduced by \$0.01 for the adoption of SFAS 112.