

# *The Coca-Cola Company*

Coca-Cola Plaza  
Atlanta, Georgia

July 14, 2011

Kathy N. Waller  
Vice President and Controller

VIA EDGAR  
United States Securities and Exchange Commission  
Division of Corporation Finance  
Washington, D.C. 20549

Attention: Mr. Raj Rajan

**Re: SEC Staff Comment Letter dated June 20, 2011 (File No. 001-02217)**

Dear Mr. Rajan:

We are in receipt of the SEC Staff's comment letter dated June 20, 2011. We will respond to the SEC Staff's comments on or before August 5, 2011.

Please do not hesitate to contact me at 404-676-6396 or Mark Randazza at 404-676-5859 if you have any questions regarding this letter.

Sincerely,

/S/ KATHY N. WALLER

Kathy N. Waller  
Vice President and Controller

cc: Mr. Mark Randazza, Assistant Controller

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