

**UNITED STATES  
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):  
**July 12, 2005**

**THE COCA-COLA COMPANY**

(Exact name of registrant as specified in its charter)

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

**001-02217**  
(Commission  
File Number)

**58-0628465**  
(IRS Employer  
Identification No.)

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

**30313**  
(Zip Code)

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

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 8.01 Other Items

As previously announced, effective May 1, 2005, The Coca-Cola Company (the "Company") made certain changes to its operating structure impacting its Europe, Eurasia and Middle East operating segment and its Asia operating segment. The Company has replaced these operating segments with three new operating segments, the European Union segment, the North Asia, Eurasia and Middle East segment, and the East, South Asia and Pacific Rim segment. The European Union segment includes the Company's operations in all of the current member states of the European Union as well as the European Free Trade Association countries. The North Asia, Eurasia and Middle East segment includes the Company's China, Japan, and Eurasia and Middle East Divisions, the markets of Russia, Ukraine and Belarus and other European countries not in the European Union segment. The East, South Asia and Pacific Rim segment includes the Company's India, Philippines, Southeast and West Asia, and South Pacific and Korea Divisions.

Exhibit 99.1 attached hereto sets forth a schedule of unaudited reclassified operating segment data reflecting the revised operating segments.

Item 9.01(c) Exhibits  
Exhibit 99.1 Schedule of Reclassified Operating Segment Data

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**SIGNATURES**

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 hereunto duly authorized.

THE COCA-COLA COMPANY  
(REGISTRANT)

Date: July 12, 2005

By: /s/ Connie D. McDaniel  
Connie D. McDaniel  
Vice President & Controller

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Exhibit Index

Exhibit No.

Exhibit 99.1      Schedule of Reclassified Operating Segment Data

The Coca-Cola Company and Subsidiaries  
Reclassified Operating Segment Data  
Unaudited

	East, South Asia and Pacific Rim	European Union	North Asia, Eurasia and Middle East
<b>Unit Case Growth Rate- Average Daily Sales Basis (1)</b>			
1Q03	8	(3)	7
2Q03	10	6	2
3Q03	(4)	9	7
4Q03	(1)	3	11
1Q04	1	2	9
2Q04	(4)	(6)	16
3Q04	4	(8)	13
4Q04	2	Even	8
1Q05	(4)	(4)	12
<b>Unit Case Growth Rate - Reported Basis (2)</b>			
FY03	3	4	6
1Q04	8	10	17
2Q04	(4)	(6)	16
3Q04	4	(8)	13
4Q04	(3)	(5)	2
FY04	1	(3)	12
1Q05	(6)	(6)	9
<b>Gallon Sales Growth Rate (3)</b>			
1Q03	14	(1)	9
2Q03	14	(1)	(3)
3Q03	(3)	11	6
4Q03	2	1	15
FY03	7	2	5
1Q04	2	8	13
2Q04	(1)	(2)	18
3Q04	(1)	(13)	12
4Q04	(10)	(3)	4
FY04	(2)	(3)	12
1Q05	(9)	(10)	15

Reclassified Operating Segment data reflects changes in the Company's Operating Segments which became effective May 1, 2005.

For additional information about our sales volume, refer to page 46 of our 2004 Form 10-K filed on March 4, 2005.

(1) Unit case volume growth based on average daily sales is computed by comparing the average daily sales in the quarter. Average daily sales for each quarter are the actual unit cases shipped during the quarter divided by the number of days in the quarter.

(2) Reported unit case volume growth is computed by comparing the actual unit cases shipped in the corresponding period to the actual unit cases shipped in the prior-year corresponding period. For the year 2003, the difference in the number of days in the periods for 2003 and 2002 were immaterial. In the first quarter of 2004 these amounts are more than the amounts computed on an average daily sales basis because of more shipping days in the first quarter of 2004 as compared to the first quarter of the prior year. The difference in days was partially offset in the fourth quarter of 2004. In the first quarter 2005, these amounts are less than the amounts computed on an average daily sales basis because of fewer shipping days in the first quarter of 2005 as compared to the first quarter of 2004. The difference in days will be partially offset in the fourth quarter of 2005.

(3) Gallon sales and unit case volume are not necessarily equal during any given period. Items such as seasonality, bottlers' inventory practices, supply point changes, timing of price increases and new product introductions can create differences between gallon sales and unit case volume.

The Coca-Cola Company and Subsidiaries  
Reclassified Operating Segment Data (1)  
Unaudited  
In Millions

	1Q03	2Q03	3Q03	4Q03	FY03	1Q04	2Q04	3Q04	4Q04	FY04	1Q05
<b>Net Operating Revenues</b>											
North America (2)	\$ 1,374	\$ 1,656	\$ 1,671	\$ 1,456	\$ 6,157	\$ 1,544	\$ 1,753	\$ 1,617	\$ 1,509	\$ 6,423	\$ 1,528
Africa	175	181	197	274	827	229	228	279	331	1,067	292
East, South Asia and Pacific Rim	318	464	281	268	1,331	311	432	283	250	1,276	298
European Union	1,214	1,658	1,696	1,516	6,084	1,560	1,799	1,682	1,529	6,570	1,530
Latin America	483	485	522	552	2,042	513	509	522	579	2,123	574
North Asia, Eurasia and Middle East	874	1,179	1,250	1,020	4,323	850	1,166	1,183	983	4,182	963
Corporate	12	26	27	28	93	21	27	30	23	101	21
Consolidated	\$ 4,450	\$ 5,649	\$ 5,644	\$ 5,114	\$ 20,857	\$ 5,028	\$ 5,914	\$ 5,596	\$ 5,204	\$ 21,742	\$ 5,206
<b>Operating Income (Loss)</b>											
North America	\$ 274	\$ 428	\$ 377	\$ 203	\$ 1,282	\$ 353	\$ 496	\$ 377	\$ 380	\$ 1,606	\$ 313
Africa	67	51	65	66	249	82	73	83	102	340	88
East, South Asia and Pacific Rim	74	145	85	102	406	96	131	76	45	348	61
European Union	342	562	591	413	1,908	547	649	148	478	1,822	506

Latin America	242	233	250	245	970	262	253	266	288	1,069	280
North Asia, Eurasia and Middle East	302	412	352	371	1,437	359	494	419	343	1,615	386
Corporate	(225)	(229)	(269)	(308)	(1,031)	(248)	(293)	(272)	(289)	(1,102)	(275)
Consolidated	\$ 1,076	\$ 1,602	\$ 1,451	\$ 1,092	\$ 5,221	\$ 1,451	\$ 1,803	\$ 1,097	\$ 1,347	\$ 5,698	\$ 1,359
<b>Income (Loss) Before Income Taxes</b>											
North America	\$ 291	\$ 437	\$ 386	\$ 212	\$ 1,326	\$ 354	\$ 501	\$ 379	\$ 395	\$ 1,629	\$ 315
Africa	64	48	67	70	249	82	71	79	105	337	92
East, South Asia and Pacific Rim	86	164	90	122	462	116	154	86	77	433	101
European Union	330	549	579	400	1,858	531	634	130	462	1,757	494
Latin America	269	258	168	280	975	293	319	310	348	1,270	316
North Asia, Eurasia and Middle East	295	417	360	361	1,433	366	494	426	341	1,627	387
Corporate	(212)	(123)	(152)	(321)	(808)	(230)	(120)	(175)	(306)	(831)	(257)
Consolidated	\$ 1,123	\$ 1,750	\$ 1,498	\$ 1,124	\$ 5,495	\$ 1,512	\$ 2,053	\$ 1,235	\$ 1,422	\$ 6,222	\$ 1,448

Reclassified Operating Segment data reflects changes in the Company's Operating Segments which became effective May 1, 2005.

- (1) Refer to the Items Impacting Comparability schedule which follows for additional information.
- (2) Certain services and expenses related to our customers have been reclassified from Operating Expenses to Deductions from Revenues.

## The Coca-Cola Company and Subsidiaries

### Items Impacting Comparability

### Reclassified Operating Segment Data

### Unaudited

**2003**  
Operating income (loss) and income (loss) before income taxes were reduced as a result of streamlining charges, as follows:

(In Millions)	1Q03	2Q03	3Q03	4Q03	FY03
North America	\$ 81	\$ 53	\$ 13	\$ 126	\$ 273
Africa			1	11	12
East, South Asia and Pacific Rim				11	11
European Union	54	14	21	68	157
Latin America		3	1	4	8
North Asia, Eurasia and Middle East	1		2	30	33
Corporate	23		5	39	67
	\$ 159	\$ 70	\$ 43	\$ 289	\$ 561

Operating income (loss) and income (loss) before income taxes in the first quarter were increased by approximately \$52 million for Corporate as a result of the Company's receipt of a settlement related to a vitamin antitrust litigation matter.

Income (loss) before income taxes in the third quarter was reduced for Latin America by \$102 million primarily for a charge related to one of our equity method investees.

**2004**  
Operating income (loss) and income (loss) before income taxes in the second quarter were reduced by approximately \$18 million for North America, \$6 million for Latin America, \$6 million for North Asia, Eurasia and Middle East and \$58 million for Corporate as a result of other operating charges recorded for asset impairments.

Income (loss) before income taxes in the second quarter was increased for Latin America by approximately \$37 million as a result of a favorable tax settlement related to Coca-Cola FEMSA, one of our equity method investees.

Income (loss) before income taxes in the second quarter was increased for Corporate by approximately \$49 million of noncash pretax gains on issuances of stock by Coca-Cola Enterprises Inc. (CCE). Income (loss) before income taxes in the fourth quarter was reduced for Corporate by approximately \$25 million of noncash pretax losses to adjust the amount of the gain recognized in the second quarter on issuances of stock by CCE.

Operating income (loss) and income (loss) before income taxes in the third quarter were reduced by approximately \$371 million for European Union, \$15 million for North Asia, Eurasia and Middle East and \$6 million for Corporate as a result of other operating charges recorded for asset impairments.

Operating income (loss) and income (loss) before income taxes in the fourth quarter were impacted for Corporate as a result of the Company's receipt of a \$75 million insurance settlement related to the class-action lawsuit settled in 2000. The Company subsequently donated \$75 million to the Coca-Cola Foundation.

**2005**  
Operating income (loss) and income (loss) before income taxes in the first quarter were reduced by \$12 million for North America, \$3 million for Africa, \$3 million for East, South Asia and Pacific Rim, \$3 million for European Union, \$4 million for Latin America, \$3 million for North Asia, Eurasia and Middle East and \$22 million for Corporate as a result of accelerated amortization of stock-based compensation expense due to a change in our estimated service period for retirement eligible participants.

Income (loss) before income taxes in the first quarter was increased for East, South Asia and Pacific Rim by approximately \$23 million due to issuances of stock by Coca-Cola Amatil.