

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

WASHINGTON, D.C. 20549

FORM 8-K/A

(Amendment No. 1)

**CURRENT REPORT
Pursuant to Section 13 or 15(d) of
the Securities Exchange Act of 1934**

Date of Report (Date of earliest event reported): **February 9, 2010**

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**

Not Applicable
(Former name or former address, if changed since last report)

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))

Explanatory Note

On February 9, 2010, The Coca-Cola Company (the "Registrant") issued a press release announcing its preliminary financial results for its fourth quarter and fiscal year ended December 31, 2009 and furnished the press release on a Current Report on Form 8-K (the "Initial Form 8-K"). Subsequently, the Registrant concluded that it had misclassified \$2,130 million of bank time deposits with maturities in excess of three months but less than one year as cash and cash equivalents. This Amendment No. 1 on Form 8-K/A (this "Form 8-K/A") to the Initial Form 8-K is being furnished to revise the Condensed Consolidated Balance Sheets and Condensed Consolidated Statements of Cash Flows included in Exhibit 99.1 to the Initial Form 8-K to reflect the appropriate classification of these bank time deposits.

The revised Condensed Consolidated Balance Sheets included in Exhibit 99.2 to this Form 8-K/A reflect the following changes in the Current Assets section (i) a reduction of \$2,130 million in the line item "Cash and cash equivalents" at December 31, 2009, (ii) the addition of the line item "Short-term investments" (\$2,130 million at December 31, 2009 and zero at December 31, 2008), and (iii) the addition of the line item "Total Cash, Cash Equivalents and Short-Term Investments" (\$9,151 million at December 31, 2009 and \$4,701 million at December 31, 2008). The revised Condensed Consolidated Statements of Cash Flows included in Exhibit 99.2 to this Form 8-K/A reflect the following changes for the year ended December 31, 2009 (i) in the Investing Activities section, an increase of \$2,130 million in the line item "Purchases of other investments" and a corresponding increase in the line item "Net cash used in investing activities" and (ii) in the Cash and Cash Equivalents section, a decrease of \$2,130 million in the line item "Net increase during the year" and a corresponding decrease in the line item "Balance at end of year".

The revisions in this Form 8-K/A do not affect (i) the text of the press release or (ii) the Condensed Consolidated Statements of Income, the Operating Segments table or the Reconciliation of GAAP and non-GAAP Financial Measures tables included in the press release. The Registrant will revise the press release posted on its website at www.thecoca-colacompany.com to reflect the appropriate classification of the bank time deposits.

Item 2.02. Results of Operations and Financial Condition.

Furnished as Exhibit 99.1 is a copy of a press release of The Coca-Cola Company, dated February 9, 2010, reporting The Coca-Cola Company's financial results for the fourth quarter and full year 2009. Attached as Exhibit 99.2 are revised Condensed Consolidated Balance Sheets and Condensed Consolidated Statements of Cash Flows reflecting the reclassification of \$2,130 million of bank time deposits from cash and cash equivalents to short-term investments. Such information, including the Exhibits hereto, shall not be deemed "filed" for purposes of Section 18 of the Securities Exchange Act of 1934, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933, except as shall be expressly set forth by specific reference in such filing.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits

<u>Exhibit No.</u>	<u>Description</u>
Exhibit 99.1	Press Release of The Coca-Cola Company, dated February 9, 2010, reporting The Coca-Cola Company's financial results for the fourth quarter and full year 2009 — incorporated by reference to the Current Report on Form 8-K of The Coca-Cola Company furnished February 9, 2010 (SEC File No. 1-2217).
Exhibit 99.2	Revised Condensed Consolidated Balance Sheets as of December 31, 2009 and 2008 and Revised Condensed Consolidated Statements of Cash Flows for the years ended December 31, 2009 and 2008, of The Coca-Cola Company.

3

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: February 26, 2010

By: /s/ Kathy N. Waller
Kathy N. Waller
Vice President and Controller

4

EXHIBIT INDEX

<u>Exhibit No.</u>	<u>Description</u>
Exhibit 99.1	Press Release of The Coca-Cola Company, dated February 9, 2010, reporting The Coca-Cola Company's financial results for the fourth quarter and full year 2009 — incorporated by reference to the Current Report on Form 8-K of The Coca-Cola Company furnished February 9, 2010 (SEC File No. 1-2217).
Exhibit 99.2	Revised Condensed Consolidated Balance Sheets as of December 31, 2009 and 2008 and Revised Condensed Consolidated Statements of Cash Flows for the years ended December 31, 2009 and 2008, of The Coca-Cola Company.

5

THE COCA-COLA COMPANY AND SUBSIDIARIES
Condensed Consolidated Balance Sheets
(UNAUDITED)
(In millions except par value)

<u>Assets</u>	<u>December 31, 2009</u>	<u>December 31, 2008</u>
Current Assets		
Cash and cash equivalents	\$ 7,021	\$ 4,701
Short-term investments	2,130	—
Total Cash, Cash Equivalents and Short-Term Investments	9,151	4,701
Marketable securities	62	278
Trade accounts receivable, less allowances of \$55 and \$51, respectively	3,758	3,090
Inventories	2,354	2,187
Prepaid expenses and other assets	2,226	1,920
Total Current Assets	17,551	12,176
Equity Method Investments	6,217	5,316
Other Investments, Principally Bottling Companies	538	463
Other Assets	1,976	1,733
Property, Plant and Equipment - net	9,561	8,326
Trademarks With Indefinite Lives	6,183	6,059
Goodwill	4,224	4,029
Other Intangible Assets	2,421	2,417
Total Assets	\$ 48,671	\$ 40,519
Liabilities and Equity		
Current Liabilities		
Accounts payable and accrued expenses	\$ 6,657	\$ 6,205
Loans and notes payable	6,749	6,066
Current maturities of long-term debt	51	465
Accrued income taxes	264	252
Total Current Liabilities	13,721	12,988
Long-Term Debt	5,059	2,781
Other Liabilities	2,965	3,011
Deferred Income Taxes	1,580	877
The Coca-Cola Company Shareowners' Equity		
Common stock, \$0.25 par value; Authorized - 5,600 shares; Issued - 3,520 and 3,519 shares, respectively	880	880
Capital surplus	8,537	7,966
Reinvested earnings	41,537	38,513
Accumulated other comprehensive income (loss)	(757)	(2,674)
Treasury stock, at cost - 1,217 and 1,207 shares, respectively	(25,398)	(24,213)
Equity Attributable to Shareowners of The Coca-Cola Company	24,799	20,472
Equity Attributable to Noncontrolling Interests	547	390
Total Equity	25,346	20,862
Total Liabilities and Equity	\$ 48,671	\$ 40,519

THE COCA-COLA COMPANY AND SUBSIDIARIES
Condensed Consolidated Statements of Cash Flows
(UNAUDITED)
(In millions)

	<u>Year Ended</u>	
	<u>December 31, 2009</u>	<u>December 31, 2008</u>
Operating Activities		
Consolidated net income	\$ 6,906	\$ 5,874
Depreciation and amortization	1,236	1,228
Stock-based compensation expense	241	266
Deferred income taxes	353	(360)
Equity income or loss, net of dividends	(359)	1,128
Foreign currency adjustments	61	(42)
Gains on sales of assets, including bottling interests	(43)	(130)
Other operating charges	134	209
Other items	221	153
Net change in operating assets and liabilities	(564)	(755)
Net cash provided by operating activities	8,186	7,571
Investing Activities		
Acquisitions and investments, principally beverage and bottling companies and trademarks	(300)	(759)
Purchases of other investments	(2,152)	(240)
Proceeds from disposals of bottling companies and other investments	240	479
Purchases of property, plant and equipment	(1,993)	(1,968)

Proceeds from disposals of property, plant and equipment	104	129
Other investing activities	(48)	(4)
Net cash used in investing activities	<u>(4,149)</u>	<u>(2,363)</u>
Financing Activities		
Issuances of debt	14,689	4,337
Payments of debt	(12,326)	(4,308)
Issuances of stock	662	586
Purchases of stock for treasury	(1,518)	(1,079)
Dividends	(3,800)	(3,521)
Net cash used in financing activities	<u>(2,293)</u>	<u>(3,985)</u>
Effect of Exchange Rate Changes on Cash and Cash Equivalents	<u>576</u>	<u>(615)</u>
Cash and Cash Equivalents		
Net increase during the year	2,320	608
Balance at beginning of year	4,701	4,093
Balance at end of year	<u>\$ 7,021</u>	<u>\$ 4,701</u>
