

**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):
June 23, 2017 (June 22, 2017)

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))

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§240.12b-2 of this chapter).

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act

Item 8.01 Other Events.

On June 22, 2017, the Company completed a cash tender offer and consent solicitation (the "Offer and Solicitation") for nine series of outstanding debt securities (the "CCR Notes") issued by its wholly owned subsidiary Coca-Cola Refreshments USA, Inc. ("CCR"). The Offer and Solicitation was made pursuant to a offer to purchase and consent solicitation statement (the "Original Statement"), dated May 22, 2017, as amended on June 6, 2017 (as amended, the "Amended Statement"). The CCR Notes include the 8.000% Debentures due September 15, 2022, 6.750% Debentures due September 15, 2023, 7.000% Debentures due October 1, 2026, 6.950% Debentures due 2026, 6.750% Debentures due 2028, 6.700% Debentures due 2036, 5.710% Medium-Term Notes, 6.750% Debentures due 2038 and 7.000% Debentures due 2098.

In connection with the Offer and Solicitation, the Company and CCR entered into the Second Supplemental Indenture (the "Second Supplemental Indenture"), dated the date hereof, among the Company, CCR and Deutsche Bank Trust Company Americas, as trustee (the "Trustee"), with respect to the Closing CCR Notes. The Second Supplemental Indenture effects certain amendments to the Indenture dated as of July 30, 1991 (the "Base Indenture"), as amended by a First Supplemental Indenture dated as of January 29, 1992 (the "First Supplemental Indenture"), between CCR and the Trustee.

Additionally, the Second Supplemental Indenture provides for full and unconditional guarantees of the Closing CCR Notes, issued by the Company (the "Company Guarantees"). The Company Guarantees will be unsecured and unsubordinated obligations of the Company and will rank equally in right of payment with all of the Company's other unsecured and unsubordinated debt (including any unsecured and unsubordinated guarantees of the Company's subsidiaries' indebtedness).

The Base Indenture, the First Supplemental Indenture and the Second Supplemental Indenture are filed as exhibits to this Current Report on Form 8-K and are incorporated herein by reference.

Item 9.01 Financial Statements and Exhibits.

- (d) Exhibits

In reviewing the agreements included as exhibits to this report, please remember they are included to provide you with information regarding their terms and are not intended to provide any other factual or disclosure information about the Company or the other parties to the agreements. The agreements contain representations and warranties by each of the parties to the applicable agreement. These representations and warranties have been made solely for the benefit of the other parties to the applicable agreement and:

- should not in all instances be treated as categorical statements of fact, but rather as a way of allocating the risk to one of the parties if those statements prove to be inaccurate;
- may have been qualified by disclosures that were made to the other party in connection with the negotiation of the applicable agreement, which disclosures are not necessarily reflected in the agreement;
- may apply standards of materiality in a way that is different from what may be viewed as material to you or other investors; and
- were made only as of the date of the applicable agreement or such other date or dates as may be specified in the agreement and are subject to more recent developments.

Accordingly, these representations and warranties may not describe the actual state of affairs as of the date they were made or at any other time. Additional information about the Company may be found elsewhere in this report and the Company's other public filings, which are available without charge through the SEC's website at <http://www.sec.gov>.

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Exhibit 4.1	Indenture, dated as of July 30, 1991, between Coca-Cola Refreshments USA, Inc. and Deutsche Bank Trust Company Americas, as trustee incorporated herein by reference to Exhibit 4.1 to Coca-Cola Refreshments USA, Inc.'s Current Report on Form 8-K filed on July 30, 1991.
Exhibit 4.2	First Supplemental Indenture, dated as of dated as of January 29, 1992, to Amended and Restated Indenture, July 30, 1991, between the Coca-Cola Refreshments USA, Inc. and Deutsche Bank Trust Company Americas, as trustee incorporated herein by reference to Exhibit 4.01 to Coca-Cola Refreshments USA, Inc.'s Current Report on Form 8-K filed on February 12, 1991.
Exhibit 4.3	Second Supplemental Indenture, dated as of June 22, 2017, to Amended and Restated Indenture, dated as of July 30, 1991, as amended, between the among Coca-Cola Refreshments USA, Inc., The Company and Deutsche Bank Trust Company Americas, as trustee.

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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: June 23, 2017

By: /s/ Larry M. Mark
Name: Larry M. Mark
Title: Vice President and Controller

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EXHIBIT INDEX

<u>Exhibit No.</u>	<u>Description</u>
Exhibit 4.1	Indenture, dated as of July 30, 1991, between Coca-Cola Refreshments USA, Inc. and Deutsche Bank Trust Company Americas, as trustee incorporated herein by reference to Exhibit 4.1 to Coca-Cola Refreshments USA, Inc.'s Current Report on Form 8-K filed on July 30, 1991.
Exhibit 4.2	First Supplemental Indenture, dated as of dated as of January 29, 1992, to Amended and Restated Indenture, July 30, 1991, between the Coca-Cola Refreshments USA, Inc. and Deutsche Bank Trust Company Americas, as trustee incorporated herein by reference to Exhibit 4.01 to Coca-Cola Refreshments USA, Inc.'s Current Report on Form 8-K filed on February 12, 1991.
Exhibit 4.3	Second Supplemental Indenture, dated as of June 22, 2017, to Amended and Restated Indenture, dated as of July 30, 1991, as amended, between the among Coca-Cola Refreshments USA, Inc., The Company and Deutsche Bank Trust Company Americas, as trustee.

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Coca-Cola Refreshments USA, Inc.

and

The Coca-Cola Company

and

**Deutsche Bank Trust Company Americas,
as Trustee**

Second Supplemental Indenture

Dated as of June 22, 2017

to

**Indenture
Dated as of July 30, 1991**

relating to

**8.000% Debentures due September 15, 2022
6.750% Debentures due September 15, 2023
7.000% Debentures due October 1, 2026
6.950% Debentures due 2026
6.750% Debentures due 2028
6.700% Debentures due 2036
5.710% Medium-Term Notes
6.750% Debentures due 2038
7.000% Debentures due 2098**

SECOND SUPPLEMENTAL INDENTURE, dated as of June 22, 2017, among Coca-Cola Refreshments USA, Inc., a Delaware corporation (the "Company"), The Coca-Cola Company, a Delaware corporation (the "Parent"), and Deutsche Bank Trust Company Americas, a New York banking corporation, as trustee (the "Trustee").

RECITALS OF THE COMPANY

WHEREAS, the Company did heretofore execute and deliver to the Trustee an Indenture dated as of July 30, 1991 (the "Base Indenture"), as supplemented by the first supplemental indenture dated as of January 29, 1992 (the Base Indenture, as amended, supplemented, or otherwise modified, the "Indenture") providing for the issuance from time to time of its unsecured and unsubordinated debentures, notes or other evidences of indebtedness (the "Securities"), unlimited as to principal amount, to bear such rates of interest, to mature at such time or times, to be issued in one or more series, including 8.000% Debentures due September 15, 2022 (CUSIP/ISIN: 191219AQ7/US191219AQ79), 6.750% Debentures due September 15, 2023 (CUSIP/ISIN: 191219AU8/US191219AU81), 7.000% Debentures due October 1, 2026 (CUSIP/ISIN: 191219AW4/US191219AW48), 6.950% Debentures due 2026 (CUSIP/ISIN: 191219AY0/US191219AY04), 6.750% Debentures due 2028 (CUSIP/ISIN: 191219BE3/US191219BE31), 6.700% Debentures due 2036 (CUSIP/ISIN: 191219AX2/US191219AX21), 5.710% Medium-Term Notes (CUSIP/ISIN: 19122EAP7/US19122EAP79), 6.750% Debentures due 2038 (CUSIP/ISIN: 191219BC7/US191219BC74) and 7.000% Debentures due 2098 (CUSIP/ISIN: 191219BD5/US191219BD57) (collectively, the "Amended Series");

WHEREAS, the Company is a wholly-owned subsidiary of the Parent;

WHEREAS, the Parent has determined it to be in the best interest of the Parent and the Parent's stockholders to guarantee all of the Company's payment obligations under the Amended Series issued pursuant to the Indenture;

WHEREAS, the Company desires to amend certain terms of the Indenture (collectively, the "Proposed Amendments") with respect to the Amended Series;

WHEREAS, Section 9.02 of the Indenture expressly permits the Company and the Trustee to enter into one or more supplemental indentures with the consent of the Holders of at least 66 2/3% in principal amount of the Outstanding Securities of each series affected by such amendment or supplement (the "Required Consent");

WHEREAS, the Company has obtained the Required Consent for each of the Amended Series;

WHEREAS, for the purposes hereinabove recited, and pursuant to due corporate action, the Company and the Parent have duly determined to execute and deliver to the Trustee this Second Supplemental Indenture; and

WHEREAS, all conditions and requirements necessary to make this Second Supplemental Indenture a valid, legal and binding instrument in accordance with its terms have been done and performed, and the execution and delivery hereof have been in all respects duly authorized.

NOW, THEREFORE, in consideration of the premises set forth above, the Company and the Parent hereby request that the Trustee join with them in the Second Supplemental Indenture to amend the following Sections of the Indenture as follows:

Section 1. Capitalized Terms.

(a) Capitalized terms used herein without definition shall have the meanings assigned to them in the Indenture.

Section 2. Amendments.

(a) With respect to the Amended Series only, Section 1.01 of the Indenture is supplemented by the addition of the following:

““**Guarantor**” means The Coca-Cola Company, a Delaware corporation.”

(b) With respect to the Amended Series only, Section 4.10 of the Indenture is hereby deleted in its entirety and replaced as follows:

“[RESERVED]”

(c) With respect to the Amended Series only, Section 4.11 of the Indenture is hereby deleted in its entirety and replaced as follows:

“[RESERVED]”

(d) With respect to the Amended Series only, Section 5.01 of the Indenture is hereby deleted in its entirety and replaced as follows:

“Section 5.01 When the Guarantor May Merge, etc. The Guarantor shall not consolidate with or merge with or into, or transfer all or substantially all of its assets to, any Person unless:

(1) such Person expressly assumes by supplemental indenture executed and delivered to the Trustee, in form satisfactory to the Trustee, all the obligations of the Guarantor under the Securities and this Indenture (in which case all such obligations of the Guarantor shall terminate); and

(2) the Guarantor shall deliver to the Trustee prior to the proposed transaction a Guarantors Officers’ Certificate and an Opinion of Counsel, each of which shall state that such consolidation, merger or transfer and such supplemental indenture comply with this Article 5 and that all conditions precedent herein provided for relating to such transaction have been complied with.”

(e) With respect to the Amended Series only, Section 5.02 of the Indenture is hereby deleted in its entirety and replaced as follows:

“Section 5.02 Successor Person. Upon any consolidation or merger, or any transfer of all or substantially all of the assets, of the Guarantor in accordance with Section 5.01, the successor Person formed by such consolidation or into which the Guarantor is merged or to which such transfer is made shall succeed to, and be substituted for, and may exercise every right and power of the Guarantor under this Indenture with the same effect as if such successor Person had been named as the Guarantor herein, and the Guarantor shall be relieved of any further obligation under this Indenture and the Securities and coupons.”

(f) With respect to the Amended Series only, Section 6.01(4) of the Indenture is hereby deleted in its entirety and replaced as follows:

“[RESERVED]”

(g) With respect to the Amended Series only, all references to Section 4.10 (Restrictions on Liens), Section 4.11 (Restrictions on Sale and Leaseback Transactions) and Clause (4) of Section 6.01 (Events of Default) in the Indenture are hereby deleted in their entirety.

(h) With respect to the Amended Series only, the failure to comply with the terms of any of the Sections of the Indenture set forth in clause (b), (c) or (f) above shall no longer constitute a Default or an Event of Default under the Indenture and shall no longer have any other consequence under the Indenture.

(i) With respect to the Amended Series only, all definitions set forth in Section 1.01 of the Indenture that relate to defined terms used solely in any of the Sections of the Indenture set forth in clause (b), (c) or (f) above and not in any other Sections of the Indenture are hereby deleted in their entirety.

Section 3. Guarantee.

(1) The Parent hereby irrevocably and unconditionally guarantees to the Holders of each of the Amended Series and to Trustee that:

(a) the principal of, premium, if any, on, and interest, if any, on such Amended Series will be promptly paid in full when due and payable, whether at maturity, by acceleration or redemption, or otherwise, and interest on the overdue principal of, premium, if any, on, and interest, if any, on such Amended Series, if lawful, and all other obligations of the Company to the Holders or the Trustee hereunder or thereunder will be promptly paid in full or performed, all in accordance with the terms hereof and thereof; and

(b) in case of any extension of time of payment or renewal of such Amended Series or any of such other obligations, that same will be promptly paid in full when due or performed in accordance with the terms of the extension or renewal, whether at stated maturity, by acceleration or otherwise.

The Parent agrees that this is a guarantee of payment and not a guarantee of collection.

(2) The Parent hereby agrees that its obligations hereunder are unconditional, irrespective of the validity, regularity or enforceability of each of the Amended Series or this Second Supplemental Indenture, the absence of any action to enforce the same, any waiver or consent by any Holder with respect to any provisions hereof or thereof, the recovery of any judgment against the Company, any action to enforce the same or any other circumstance which might otherwise constitute a legal or equitable discharge or defense of a guarantor.

Section 4. The Parent as a Party. The Parent hereby becomes a party to the Indenture solely with respect to its obligations under (i) Sections 5.01 and 5.02 of the Indenture and (ii) Section 3 of this Second Supplemental Indenture, in both cases, with respect to the Amended Series only.

Section 5. Amendments to Securities.

The terms of each of the Amended Series, including any series of Securities issued in global form or otherwise, are hereby deemed to be amended, mutatis mutandis, to correspond to the amendments to the Indenture set forth in this Second Supplemental Indenture.

Section 6. Separability Clause.

In case any provision in this Second Supplemental Indenture shall be invalid, illegal or unenforceable, the validity, legality and enforceability of the remaining

provisions shall not in any way be affected or impaired thereby.

Section 7. Miscellaneous.

(a) Ratification of Indenture. The Indenture, as amended and supplemented by this Second Supplemental Indenture, is in all respects ratified and confirmed, and this Second Supplemental Indenture shall be deemed a part of the Indenture in the manner and to the extent herein and therein provided.

(b) GOVERNING LAW. THIS SECOND SUPPLEMENTAL INDENTURE, AND THE RIGHTS AND OBLIGATIONS OF THE PARTIES UNDER THIS SECOND SUPPLEMENTAL INDENTURE, SHALL BE GOVERNED BY, AND CONSTRUED AND INTERPRETED IN ACCORDANCE WITH, THE LAWS OF THE STATE OF NEW YORK.

(c) Counterparts. This Second Supplemental Indenture may be executed in several counterparts, each of which shall be an original, and all collectively shall be one and the same instrument. The exchange of copies of this Second Supplemental Indenture and of signature pages by facsimile or PDF transmission shall constitute effective execution and

delivery of this Second Supplemental Indenture as to the parties hereto and may be used in lieu of the original Second Supplemental Indenture and signature pages for all purposes.

(d) The Trustee. The Trustee accepts the amendments of the Indenture effected by this Second Supplemental Indenture, but on the terms and conditions set forth in the Indenture, including the terms and provisions defining and limiting the liabilities and responsibilities of the Trustee. The Trustee shall not be responsible in any manner whatsoever for or in respect of the validity or sufficiency of this Second Supplemental Indenture or for or in respect of the recitals contained herein, all of which are made solely by the Company and the Parent, or for or with respect to (i) the proper authorization hereof by the Company or the Parent by action or otherwise, (ii) the due execution hereof by the Company or the Parent or (iii) the consequences of any amendment herein provided for, and the Trustee makes no representation with respect to any such matters.

(e) Notice to the Trustee. Any notice, direction, request or demand by the Company, the Parent or any Holder of Securities to or upon the Trustee shall be deemed to have been sufficiently given or served by being deposited postage prepaid, first-class mail (except as otherwise specifically provided in the Indenture) addressed to Deutsche Bank Trust Company Americas, 60 Wall Street, 16th Floor, New York, New York 10005, Attention: Trust and Securities Services.

(f) Notice to the Parent. Any notice, direction, request or demand by the Company, the Trustee or any Holder of Securities to or upon the Parent shall be deemed to have been sufficiently given or served by being deposited postage prepaid, first-class mail (except as otherwise specifically provided in the Indenture) addressed to One Coca-Cola Plaza, Atlanta, Georgia 30313, to the attention of the Treasurer, with a copy to the attention of the General Counsel of the Company at the same address.

(g) PATRIOT Act. In order to comply with the laws, rules, regulations and executive orders in effect from time to time applicable to banking institutions, including, without limitation, those relating to the funding of terrorist activities and money laundering, including Section 326 of the USA PATRIOT Act of the United States ("Applicable Law"), the Trustee is required to obtain, verify, record and update certain information relating to individuals and entities which maintain a business relationship with the Trustee. Accordingly, each of the parties agree to provide to the Trustee, upon its reasonable request from time to time such identifying information and documentation as may be available for such party in order to enable the Trustee to comply with Applicable Law.

[Signature Page Follows]

IN WITNESS WHEREOF, the parties hereto have caused this Second Supplemental Indenture to be duly executed, and their respective corporate seals to be hereunto affixed and attested, all as of the day and year first above written.

COCA-COLA REFRESHMENTS USA, INC., as the Company

By: /s/ Doug Herndon
Name: **Doug Herndon**
Title: **Vice President and Chief Financial Officer**

[Seal]

Attest:

/s/ Jennifer Manning
Jennifer Manning
Secretary

[Signature Page to Second Supplemental Indenture]

THE COCA-COLA COMPANY, as the Parent

By: /s/ Christopher P. Nolan
Name: **Christopher P. Nolan**
Title: **Vice President and Treasurer**

[Seal]

Attest:

/s/ Jennifer Manning

Jennifer Manning
Secretary

[Signature Page to Second Supplemental Indenture]

DEUTSCHE BANK TRUST COMPANY AMERICAS, as Trustee

By: _____

Name: Carol Ng
Title: Vice President

By: _____

Name: Deirdre Lewis
Title: Vice President

[Signature Page to Second Supplemental Indenture]
