



September 8, 2022

Ms. Jennifer Gowetski  
Ms. Amanda Ravitz  
United States Securities and Exchange Commission  
Division of Corporation Finance

**Via EDGAR**

Re: The Coca-Cola Company  
Definitive Proxy Statement on Schedule 14A  
Filed March 11, 2022  
File No. 001-02217

Dear Ms. Gowetski and Ms. Ravitz,

The Coca-Cola Company (the "Company") submits this letter to respond to the comments of the staff of the Division of Corporation Finance of the United States Securities and Exchange Commission contained in your letter dated September 2, 2022, regarding your review of the Company's most recent definitive proxy statement. The Company confirms it will enhance its future proxy disclosures as requested by your comments, as appropriate. If you have any questions or would like further information, please do not hesitate to let me know.

Sincerely,

/s/ Jennifer Manning

Jennifer Manning  
The Coca-Cola Company  
jemanning@coca-cola.com

cc: James Quincey, The Coca-Cola Company

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