



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

July 1, 2015

Via E-mail

Muhtar Kent

Chairman of the Board of Directors,
Chief Executive Officer and President
The Coca-Cola Company
One Coca-Cola Plaza
Atlanta, GA 30313

**Re: The Coca-Cola Company
Form 10-K for Fiscal Year Ended December 31, 2014
Filed February 25, 2015
File No. 1-02217**

Dear Mr. Kent:

We refer you to our comment letter dated June 10, 2015, regarding business contacts with Sudan and Syria. We have completed our review of this subject matter. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief
Office of Global Security Risk

cc: John Reynolds
Assistant Director
Division of Corporation Finance

Larry Mark
Vice President and Controller
The Coca-Cola Company

Muhtar Kent
The Coca-Cola Company
July 1, 2015
Page 2

Mark Randazza
Vice President and Assistant Controller
The Coca-Cola Company