



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3010

December 27, 2007

Anita Jane Kamenz
Attorney
Office of the Secretary
The Coca-Cola Company
P.O. Box 1734
Atlanta, GA 30301

Re: The Coca-Cola Company
Incoming letter dated December 12, 2007

Dear Ms. Kamenz:

This is in response to your letter dated December 12, 2007 concerning the shareholder proposal submitted to Coca-Cola by the Mary F. Morse Family Trust. Our response is attached to the enclosed photocopy of your correspondence. By doing this, we avoid having to recite or summarize the facts set forth in the correspondence. Copies of all of the correspondence also will be provided to the proponent.

In connection with this matter, your attention is directed to the enclosure, which sets forth a brief discussion of the Division's informal procedures regarding shareholder proposals.

Sincerely,

Jonathan A. Ingram
Deputy Chief Counsel

Enclosures

cc: Mary F. Morse
Mary F. Morse Family Trust

*** FISMA & OMB Memorandum M-07-16 ***

CFOCC-00029363

December 27, 2007

**Response of the Office of Chief Counsel
Division of Corporation Finance**

Re: The Coca-Cola Company
Incoming letter dated December 12, 2007

The proposal relates to compensation.

There appears to be some basis for your view that Coca-Cola may exclude the proposal under rule 14a-8(h)(3). We note your representation that Coca-Cola included the proponent's proposal in its proxy statement for its 2007 annual meeting, but that neither the proponent nor its representative appeared to present the proposal at this meeting. Moreover, the proponent has not stated a "good cause" for the failure to appear. Under the circumstances, we will not recommend enforcement action to the Commission if Coca-Cola omits the proposal from its proxy materials in reliance on rule 14a-8(h)(3). This response will also apply to any future submissions to Coca-Cola by the same proponent with respect to an annual meeting held during calendar year 2009.

Sincerely,

Heather L. Maples
Special Counsel

The Coca-Cola Company

COCA-COLA PLAZA
ATLANTA, GEORGIA

Anita Jane Kamenz
Office of the Secretary

ADDRESS REPLY TO
P. O. BOX 1734
ATLANTA, GA 30301
404 676-2121

Rule 14a-8(h)(3)

December 12, 2007

BY HAND DELIVERY

U.S. Securities and Exchange Commission
Division of Corporation Finance
Office of Chief Counsel
100 F Street, N.E.
Washington, D.C. 20549

RECEIVED
2007 DEC 13 PM 4:33
OFFICE OF CHIEF COUNSEL
CORPORATION FINANCE

**Re: The Coca-Cola Company/Exclusion From
Proxy Materials of Shareowner Proposal
Submitted by Mary F. Morse**

Ladies and Gentlemen:

Pursuant to Rule 14a-8(j) under the Securities Exchange Act of 1934, as amended, The Coca-Cola Company, a Delaware corporation (the "Company"), hereby notifies the Securities and Exchange Commission (the "Commission") of the Company's intention to exclude a shareowner proposal (the "Proposal") submitted by Mary F. Morse (the "Proponent") from its proxy materials for its 2008 Annual Meeting of Shareowners (the "Annual Meeting"). The Company requests confirmation that the Division of Corporation Finance (the "Staff") will not recommend to the Commission that enforcement action be taken if the Company excludes the Proposal from its proxy materials for the Annual Meeting in reliance on Rule 14a-8(h)(3).

A copy of the Proposal and the Proponent's supporting statement are attached to this letter as Exhibit 1.

In accordance with Rule 14a-8(j), six copies of this letter and all exhibits are enclosed. In addition, a copy of this letter and the attached exhibits are being provided simultaneously to the Proponent.

The Company intends to file its definitive proxy materials for the Annual Meeting with the Commission on or about March 3, 2008.

As more fully set forth below, we believe that the Proposal may be excluded from the Company's 2008 proxy materials under Rule 14a-8(h)(3) because the Proponent failed to attend,

or send a duly qualified representative to attend, the Company's 2007 Annual Meeting of Shareowners to present a prior proposal submitted to the Company by the Proponent.

THE PROPOSAL

The Proposal reads:

"I, Mary F. Morse, of *** FISMA & OMB Memorandum M-07-16 ***, owner of \$2000.00 or more of The Coca-Cola Company stock, held for a year, request the Board of Directors to take action regarding remuneration to any of the top five persons named in Management be limited to \$500,000.00 per year, by salary only, plus any nominal perks {i.e.; company car use, club memberships] This program is to be applied after any existing programs now in force for cash, options, bonuses, SAR's, etc., plus discontinue, if any, severance contracts, in effect, are completed, which I consider part of remuneration programs.

This proposal does not affect any other personnel in the company and their remuneration programs"

Rule 14a-8(h)(3): Proponent's Failure to Present a Proposal at the 2007 Annual Meeting of Shareowners

Rule 14a-8(h)(3) provides that where a proponent of a shareholder proposal, or a duly qualified representative of the proponent, fails to attend the shareholders' meeting to present the proposal, without good cause, a company is permitted to exclude from its proxy materials all proposals submitted by that proponent for any meetings held in the following two calendar years.

The Proponent submitted a shareowner proposal to the Company which was included as Item 4 in the Company's proxy materials for its 2007 Annual Meeting of Shareowners. The meeting was held in Wilmington, Delaware on April 18, 2007. Neither the Proponent nor her duly qualified representative was present at the meeting to present the proposal. The Proponent did not have "good cause" for not attending or being represented by a qualified representative at the 2007 Annual Meeting of Shareowners. As a result, consistent with Rule 14a-8(h)(3), the Company believes that the Proposal may be excluded from the Company's proxy materials for the Annual Meeting. Additionally, as provided in *Staff Legal Bulletin No. 14* (July 13, 2001), specifically Section C.4(c) of the bulletin, the Company concurrently requests confirmation from the Staff that any shareowner proposals received from the Proponent for the Company's 2009 Annual Meeting of Shareowners may also be excluded from the Company's proxy materials for such meeting.

The Staff has consistently allowed companies to exclude shareowner proposals in reliance on Rule 14a-8(h)(3) because of a proponent's failure to appear or send a representative to an annual meeting to present a proposal absent good cause. *See, e.g., Caterpillar Inc.* (Mar. 19, 2007); *Wm. Wrigley Jr. Company* (Dec. 5, 2006); *Eastman Kodak Company* (Jan. 30, 2006); *Community Health Systems, Inc.* (Jan. 25, 2006); *Entergy Corporation* (Jan. 10, 2006);

Wm. Wrigley Jr. Company (Nov. 21, 2005); *Hudson United Bancorp* (Oct. 6, 2005); *Eastman Kodak Company* (Jan. 5, 2005); *The Coca-Cola Company* (Dec. 22, 2004).

The Proponent may offer health-related or medical issues as justification for her failure to attend and present her proposal at the Company's 2007 Annual Meeting of Shareowners, or as justification for her inability to attend the Annual Meeting. In this respect, in the letter accompanying the Proposal, attached as Exhibit 1, the Proponent states:

"I cannot be expected to attend but will try to be represented at the meeting by an alternate selection, if any become known to me.

For the past three years, my close presence at home to attend my medical needs has escalated and the S.E.C. has been so advised as a "valid reason" for non-attendance."

The Staff has previously ruled that health-related or medical issues do not constitute "good cause" for failure to appear. See *J.C. Penney Company, Inc.* (Feb. 13, 2004) (the Staff ruled that the proponent's explanation that he did not attend the annual meeting due to spinal, cervical, and neurological ailments which prevented him from traveling did not constitute a statement of "good cause"). In fact, the Proponent has previously made similar arguments in the past in circumstances where the Company has sought to exclude her proposals based on Rule 14-8(h)(3). See *The Coca-Cola Company* (Jan. 23, 2006). Consistent with this precedent, and based on the Proponent's failure to attend the 2007 Annual Meeting of Shareowners, the Company intends to exclude the Proposal from its proxy materials relating to the Annual Meeting.

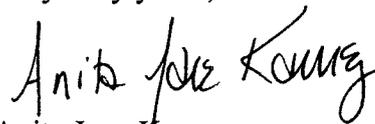
CONCLUSION

For the foregoing reasons, the Company intends to exclude the Proposal from its proxy materials with respect to the Annual Meeting and requests confirmation that the Staff will not recommend any enforcement action to the Commission if the Company so excludes the Proposal. If the Staff grants the Company's request pursuant to Rule 14a-8(h)(3) with respect to the Proposal, the Company further requests confirmation that the Staff will not recommend any enforcement action if any proposals submitted by the Proponent are omitted from the proxy materials for the Company's 2009 Annual Meeting of Shareowners. The Company is aware of its obligations under Rule 14a-8(j) to notify the Staff and the Proponent in such event if the Staff confirms the Company's request.

U.S. Securities and Exchange Commission
Division of Corporation Finance
Office of the Chief Counsel
December 12, 2007
Page 4

If the Staff has any questions regarding this matter or requires additional information, please feel free to call me at (404) 676-2187.

Very truly yours,

A handwritten signature in black ink that reads "Anita Jane Kamenz". The signature is written in a cursive style with a large, sweeping "K" and "M".

Anita Jane Kamenz
Attorney

cc: Carol C. Hayes
Mary F. Morse
Mark E. Preisinger

Enclosures

Exhibit 1

Mary F. Morse Family Tr.

*** FISMA & OMB Memorandum M-07-16 ***

Received

SEP 26 2007

Carol C. Hayes

August 30, 2007

Office of The Secretary
The Coca-Cola Company
PO Box 1734
Atlanta, GA 30301

Dear Secretary:

I, Mary F. Morse, of *** FISMA & OMB Memorandum M-07-16 ***, wish to introduce the enclosed Proposal for the Year 2008 Proxy Material. I have held \$2000.00 or more in the company's securities over one year and will continue to hold until after the next meeting date.

I cannot be expected to attend but will try to be represented at the meeting by an alternate selection, if any become known to me.

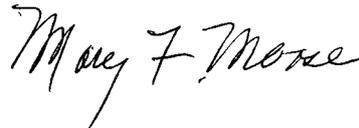
For the past three years, my close presence at home to attend my medical needs has escalated and the S.E.C. has been so advised as a "valid reason" for non-attendance.

This Proposal has been prepared by my husband, Robert, as I neither type nor use a computer.

Encl.: Proposal and Reasons

Sincerely,

Mary F. Morse Family Tr.



August 30, 2007

PROPOSAL

I, Mary F. Morse, of *** FISMA & OMB Memorandum M-07-16 ***, owner of \$2000.00 or more of The Coca-Cola Company stock, held for a year, request the Board of Directors to take action regarding remuneration to any of the top five persons named in Management be limited to \$500,000.00 per year, by salary only, plus any nominal perks {i.e.; company car use, club memberships} This program is to be applied after any existing programs now in force for cash, options, bonuses, SAR's, etc., plus discontinue, if any, severance contracts, in effect, are completed, which I consider part of remuneration programs.

This proposal does not affect any other personnel in the company and their remuneration programs

REASONS

Ever since about Year 1975, when "Against" was removed from "Vote for Directors" box, and no other on the Proxy Vote, and the term "Plurality" voting was contrived, shareowners have lost the "Right of Dissent", which is unconstitutional. No reason given, but the result has been that any Management nominee for Director was elected, even if only one "For" vote was received. This is because "Abstain" and "Withheld" are not deducted from "For". In response, Directors have awarded remuneration to those whom nominated them, to the point of being excessive and still escalating. Millions of dollars of shareowners assets are diverted for the five top Management, year after year, until their retirement or they "Jump Ship" for another company's offer. It is seldom proven to have been "earned" by their efforts, rather than the product or services.

The limit of one half million dollars in remuneration is far above that needed to enjoy an elegant lifestyle. These funds might better be applied to dividends. The savings in elimination of personnel needed to process all previous programs could be tremendous. Plus savings on lengthy pages reporting the process in the Report, a help for the National Paperwork Reduction Act.

This can all be accomplished by having Directors eliminate all Rights, Options, S.A.R.'s, retirement and severance, etc. programs, relying on \$500,000.00 to be adequate, and Management buying their own stock and retirement programs, if desired.

It is commendable that AT&T, ExxonMobil, Ford Motor [1st], perhaps others, have already returned "Against" as requested.

Thank you, and please vote "YES" for this Proposal. It is for Your benefit !

Mary F. Morse

