

The Company reports its financial results in accordance with U.S. generally accepted accounting principles (GAAP). However, management believes that certain non-GAAP financial measures used in managing the business may provide users of this financial information additional meaningful comparisons between current results and results in prior operating periods. Management believes that these non-GAAP financial measures can provide additional meaningful reflection of underlying trends of the business because they provide a comparison of historical information that excludes certain items that impact the overall comparability. Management also uses these non-GAAP financial measures in making financial, operating and planning decisions and in evaluating the Company's performance. See the Tables below for supplemental financial data and corresponding reconciliations to GAAP financial measures for the three months ended September 28, 2007 and September 29, 2006. Non-GAAP financial measures should be viewed in addition to, and not as an alternative for, the Company's reported results prepared in accordance with GAAP.

**THE COCA-COLA COMPANY AND SUBSIDIARIES**  
Reconciliation of GAAP to Non-GAAP Financial Measures

(UNAUDITED)  
(In millions except per share data)

	Three Months Ended September 28, 2007					% Change - Reported (GAAP)	% Change - After Considering Items (Non-GAAP)
	Reported (GAAP)	Items Impacting Comparability			After Considering Items (Non-GAAP)		
		Asset Impairments/ Restructuring	Equity Investees	Gain on Sale of Assets			
<b>Net Operating Revenues</b>	\$7,690				\$7,690	(1)	19
Cost of goods sold	2,884	(\$3)			2,881		27
<b>Gross Profit</b>	4,806	3			4,809		15
Selling, general and administrative expenses	2,896				2,896		16
Other operating charges	81	(81)			-		--
<b>Operating Income (2)</b>	1,829	84			1,913		10
Interest income	59				59		69
Interest expense	127				127		170
Equity income - net	287		(\$21)		266		24
Other income (loss) - net	65			(\$73)	(8)		--
<b>Income Before Income Taxes</b>	2,113	84	(21)	(73)	2,103		16
Income taxes	459	16	(7)	(31)	\$4	441	25
<b>Net Income</b>	\$1,654	\$68	(\$14)	(\$42)	(\$4)	\$1,662	13
<b>Diluted Net Income Per Share</b>	\$0.71	\$0.03	(\$0.01)	(\$0.02)	\$0.00	\$0.71	15
<b>Average Shares Outstanding - Diluted</b>	2,331	2,331	2,331	2,331	2,331	2,331	
<b>Gross Margin</b>	62.5%				62.5%		
<b>Operating Margin</b>	23.8%				24.9%		
<b>Effective Tax Rate</b>	21.7%				21.0%		

	Three Months Ended September 29, 2006				% Change - Reported (GAAP)	% Change - After Considering Items (Non-GAAP)
	Reported (GAAP)	Items Impacting Comparability		After Considering Items (Non-GAAP)		
		Asset Impairments/ Restructuring	Equity Investee			
<b>Net Operating Revenues</b>	\$6,454				\$6,454	
Cost of goods sold	2,265				2,265	
<b>Gross Profit</b>	4,189				4,189	
Selling, general and administrative expenses	2,488				2,488	
Other operating charges	39	(\$39)			-	
<b>Operating Income</b>	1,662	39			1,701	
Interest income	35				35	
Interest expense	47				47	
Equity income - net	231		\$3		234	
Other income (loss) - net	(55)				(55)	
<b>Income Before Income Taxes</b>	1,826	39	3		1,868	
Income taxes	366	12	1	\$41	420	
<b>Net Income</b>	\$1,460	\$27	\$2	(\$41)	\$1,448	
<b>Diluted Net Income Per Share</b>	\$0.62	\$0.01	\$0.00	(\$0.02)	\$0.62	(4)
<b>Average Shares Outstanding - Diluted</b>	2,343	2,343	2,343	2,343	2,343	
<b>Gross Margin</b>	64.9%				64.9%	
<b>Operating Margin</b>	25.8%				26.4%	
<b>Effective Tax Rate</b>	20.0%				22.5%	

Note: Items to consider for comparability include primarily charges, gains, and accounting changes. Charges and accounting changes negatively impacting net income are reflected as increases to reported net income. Gains and accounting changes positively impacting net income are reflected as deductions to reported net income.

(1) Net operating revenues excluding structural changes:

	2007	2006	% Change
Reported net operating revenues	\$7,690	\$6,454	19%
Structural changes	(527)	--	--
Net operating revenues excluding structural changes	\$7,163	\$6,454	11%

(2) Operating income for the three months ended September 28, 2007 includes a positive currency impact of approximately 3%. Ongoing, currency neutral operating income growth is 9%.

(3) Primarily due to changes in reserves related to certain tax matters.

(4) Per share amounts do not add due to rounding.

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**THE COCA-COLA COMPANY AND SUBSIDIARIES**  
**Reconciliation of GAAP to Non-GAAP Financial Measures**  
 (UNAUDITED)  
 (In millions except per share data)

	Nine Months Ended September 28, 2007						% Change - Reported (GAAP)	% Change - After Considering Items (Non-GAAP)
	Reported (GAAP)	Items Impacting Comparability				After Considering Items (Non-GAAP)		
		Asset Impairments/ Restructuring	Equity Investees	Gains on Sales of Assets	Certain Tax Matters (1)			
<b>Net Operating Revenues</b>	\$21,526					\$21,526	19	19
Cost of goods sold	7,765	(\$13)				7,752	27	27
<b>Gross Profit</b>	13,761	13				13,774	14	14
Selling, general and administrative expenses	7,906					7,906	16	16
Other operating charges	129	(129)				-	--	--
<b>Operating Income (2)</b>	5,726	142				5,868	12	13
Interest income	150					150	(1)	(1)
Interest expense	300					300	73	73
Equity income - net	497		\$141			638	(13)	14
Other income (loss) - net	177			(\$209)		(32)	--	--
<b>Income Before Income Taxes</b>	6,250	142	141	(209)		6,324	10	11
Income taxes	1,483	30	19	(104)	(\$37)	1,391	15	4
<b>Net Income</b>	\$4,767	\$112	\$122	(\$105)	\$37	\$4,933	8	14
<b>Diluted Net Income Per Share</b>	\$2.05	\$0.05	\$0.05	(\$0.05)	\$0.02	\$2.12	10	15
<b>Average Shares Outstanding - Diluted</b>	2,326	2,326	2,326	2,326	2,326	2,326		
<b>Gross Margin</b>	63.9%					64.0%		
<b>Operating Margin</b>	26.6%					27.3%		
<b>Effective Tax Rate</b>	23.7%					22.0%		

	Nine Months Ended September 29, 2006						% Change - Reported (GAAP)	% Change - After Considering Items (Non-GAAP)
	Reported (GAAP)	Items Impacting Comparability				After Considering Items (Non-GAAP)		
		Asset Impairments/ Restructuring	Equity Investee	Transaction Gains	Certain Tax Matters (1)			
<b>Net Operating Revenues</b>	\$18,156					\$18,156		
Cost of goods sold	6,101					6,101		
<b>Gross Profit</b>	12,055					12,055		
Selling, general and administrative expenses	6,844					6,844		
Other operating charges	115	(\$115)				-		
<b>Operating Income</b>	5,096	115				5,211		
Interest income	152					152		
Interest expense	173					173		
Equity income - net	569		(\$9)			560		
Other income (loss) - net	48			(\$123)		(75)		
<b>Income Before Income Taxes</b>	5,692	115	(9)	(123)		5,675		
Income taxes	1,290	20	-	14	\$9	1,333		
<b>Net Income</b>	\$4,402	\$95	(\$9)	(\$137)	(\$9)	\$4,342		
<b>Diluted Net Income Per Share</b>	\$1.87	\$0.04	\$0.00	(\$0.06)	\$0.00	\$1.84	(3)	
<b>Average Shares Outstanding - Diluted</b>	2,354	2,354	2,354	2,354	2,354	2,354		
<b>Gross Margin</b>	66.4%					66.4%		
<b>Operating Margin</b>	28.1%					28.7%		
<b>Effective Tax Rate</b>	22.7%					23.5%		

Note: Items to consider for comparability include primarily charges, gains, and accounting changes. Charges and accounting changes negatively impacting net income are reflected as increases to reported net income. Gains and accounting changes positively impacting net income are reflected as deductions to reported net income.

(1) Primarily due to changes in reserves related to certain tax matters.

(2) Operating income for the nine months ended September 28, 2007 includes a positive currency impact of approximately 3%. Ongoing, currency neutral operating income growth is 10%.

(3) Per share amounts do not add due to rounding.

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**THE COCA-COLA COMPANY AND SUBSIDIARIES**  
**Reconciliation of GAAP to Non-GAAP Financial Measures**  
**Operating Income (Loss) by Segment**  
**(UNAUDITED)**  
**(In millions)**

	Three Months Ended September 28, 2007			Three Months Ended September 29, 2006			% Favorable (Unfavorable) - Reported (GAAP)	% Favorable (Unfavorable) - After Considering Items (Non-GAAP)
	Reported (GAAP)	Items Impacting Comparability  Asset Impairments/ Restructuring	After Considering Items (Non-GAAP)	Reported (GAAP)	Items Impacting Comparability  Asset Impairments/ Restructuring	After Considering Items (Non-GAAP)		
Africa	\$99	\$13	\$112	\$97	\$1	\$98	2	14
Eurasia	81	2	83	49		49	65	69
European Union	652	7	659	632	7	639	3	3
Latin America	430	1	431	353		353	22	22
North America	447	13	460	383		383	17	20
Pacific	428		428	421	15	436	2	(2)
Bottling Investments	58	14	72	47	16	63	23	14
Corporate	(366)	34	(332)	(320)		(320)	(14)	(4)
Consolidated	\$1,829	\$84	\$1,913	\$1,662	\$39	\$1,701	10	12

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	Reported (GAAP)	Items Impacting Comparability Asset Impairments/ Restructuring	After Considering Items (Non-GAAP)	Reported (GAAP)	Items Impacting Comparability Asset Impairments/ Restructuring	After Considering Items (Non-GAAP)		
Africa	\$290	\$33	\$323	\$287	\$1	\$288	1	12
Eurasia	330	2	332	239		239	38	39
European Union	2,085	12	2,097	1,774	34	1,808	18	16
Latin America	1,258	3	1,261	1,048		1,048	20	20
North America	1,294	13	1,307	1,264		1,264	2	3
Pacific	1,306	1	1,307	1,276	20	1,296	2	1
Bottling Investments	131	43	174	77	60	137	70	27
Corporate	(968)	35	(933)	(869)		(869)	(11)	(7)
Consolidated	\$5,726	\$142	\$5,868	\$5,096	\$115	\$5,211	12	13