

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. Management is providing pro forma financial information for the Company's North American business reflecting the acquisition of the North American business of Coca-Cola Enterprises (CCE), including CCE Corporate. See the table below for the pro forma financial information for the year ended December 31, 2009. 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
Net Operating Revenues and EBITDA
(UNAUDITED)
(In millions)

	Year Ended December 31, 2009						Pro Forma North American Business (Non-GAAP)
	North America Operating Segment As Reported (GAAP)	Items Impacting Comparability				Eliminations	
	North America Comparability Adjustments (1)	CCE North America As Reported (2)	Estimate of CCE Corporate (2)	CCE Comparability Adjustments (2), (3)			
Net Operating Revenues	\$ 8,271	\$ -	\$ 15,128	\$ -	\$ -	\$ (4,243)	\$ 19,156
Operating Income	\$ 1,699	\$ 51	\$ 1,059	\$ (347)	\$ 75	\$ -	\$ 2,537
Depreciation and Amortization	365	-	711	46	(15)	-	1,107
EBITDA (Non-GAAP)	\$ 2,064	\$ 51	\$ 1,770	\$ (301)	\$ 60	\$ -	\$ 3,644

(1) Comparability adjustments include restructuring charges, productivity initiatives and compensation expense.

(2) EBITDA for acquired CCE North American business (including CCE Corporate) as adjusted for comparability is \$1,529.

(3) Comparability adjustments include restructuring charges and compensation expense.