

E. NEVILLE ISDELL CHAIRMAN AND CHIEF EXECUTIVE OFFICER

April 7, 2005

ADDRESS REPLY TO P. O. BOX 1734 ATLANTA, GA 30301

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Mr. Arthur Tannenbaum Chair, Senate Public Affairs Committee New York University 70 Washington Square South, Room 1156 New York, New York 10012-1091

Dear Mr. Tannenbaum:

Thank you for your letter and the opportunity to address your concerns. We deeply value our partnership with New York University, providing our beverages and being a part of campus life there. That is why I would like to take a moment to assure you that the Coca-Cola system does business around the world in exactly the same way we do business in New York: honestly, ethically, in compliance with applicable law, and with respect for the basic principles of human decency and justice.

In previous correspondence with NYU we have addressed the facts regarding the allegations that have been made against our Company and bottling partners in Colombia. Let me reiterate that these allegations are completely false. The facts speak for themselves:

- Two different independent inquiries in Colombia one in a Colombian Court, and one
 by the Colombian Attorney General's office examined the issue of whether managers
 at a bottling plant conspired to intimidate trade unionists and found no evidence to
 support the allegations. Moreover, at no time during these proceedings did
 SINALTRAINAL or any of its members assert that The Coca-Cola Company had
 anything to do with the alleged wrongdoing.
- These allegations were the thrust of a lawsuit filed against The Coca-Cola Company in a
 U.S. District Court in Miami and the Court dismissed the charges against our Company.
 We are confident that as this case proceeds against our bottling partners, the Court will
 find there is no evidence to support the claims.
- None of the other unions we work with in Colombia have made similar claims. In fact, SINALTRAINBEC, a Colombian union representing bottler employees, has publicly stated that it has "not a single indication" that the Company or any bottler has links to illegal armed groups.
- The Coca-Cola Company has investigated the claims regarding human rights abuses in Colombia and has found no evidence to support them.

While we appreciate your thoughtful response regarding a meeting hosted by the Worker Rights Consortium, we have shared with NYU as well as the other WRC affiliated schools that,

because of the involvement of WRC policy makers in campaigns and litigation against The Coca-Cola Company on matters related to Colombia, we believe that the WRC cannot be considered a neutral party and cannot serve as an independent facilitator in any discussions regarding our Company and Colombia.

We do, however, welcome the opportunity to meet with representatives of NYU and other institutions in a forum that will facilitate productive dialogue. We are eager to share the facts, answer any questions you may have, and demonstrate our continued commitment to our partnership. To that end, we are planning to hold a meeting this spring for colleges and universities interested in these issues. An invitation to you and the other schools copied on your letter will follow in the near future.

Finally, I am pleased to share with you that we are currently initiating a process to assess, and where necessary, seek to improve work environments for all employees in the Coca-Cola system.

We have begun a pilot assessment process in different Company and bottler locations, including countries in Africa, North America, Europe and South America – including facilities in Colombia. We have requested that our bottling partners permit us to have access to their facilities for this purpose. These assessments are evaluating current workplace practices including wages and hours, facility security, freedom of association and health and safety measures.

To conduct these assessments we are working with the neutral, third party Cal Safety Compliance Corporation. Summary findings from the assessments will be released in the near future and we will contact you to provide you with that report.

Thank you again for the opportunity to share this information with you. We look forward to being in contact with you soon regarding the upcoming meeting and to share our report on the assessment findings.

Sincerely,