



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

DIVISION OF
CORPORATION FINANCE

April 1, 2013

Via E-Mail

Ray Rogers

Corporate Campaign, Inc.

Campaign to Stop Killer Coke

P.O. Box 1002, Cooper Station

New York, New York 10276-1002

Re: The Coca-Cola Company
Regulated Soliciting Activity Subject to Section 14(a) and Regulation 14A
undertaken by Corporate Campaign, Inc., et al., in opposition to the
Schedule 14A filed by The Coca-Cola Company on March 11, 2013
File No. 001-02217

Dear Mr. Rogers:

We have reviewed your website and have the following comments. Please respond to this letter by providing us with a written response to the comments raised regarding your ongoing solicitation. If you do not believe our comments apply to your facts and circumstances or do not believe you should cease your solicitation, please tell us why in your response. After reviewing any response you provide to these comments, we may have additional comments.

April 2, 2013 Newsletter

1. We have reviewed the website maintained by you and your organization, and noticed the request that has been explicitly made to obtain proxies in connection with the impending annual meeting for The Coca-Cola Company. Specifically, we noticed the statement whereby your organization explained, "we need proxies in order to send members of the campaign and our supporters into the annual meeting." Please be advised that Securities Exchange Rule 14a-1(l)(1)(i) defines the term "solicitation" to include "[a]ny request for a proxy..." As a result, Section 14(a) of the Securities Exchange Act of 1934 requires the participants in the proxy solicitation to comply fully with Regulation 14A. Please immediately cease any soliciting activities with respect to Coca-Cola's annual meeting, including the request for a proxy, or advise us how you and the Corporate Campaign intend to comply with the federal regulatory provisions governing proxy solicitations.
2. We note the assertion that readers of your newsletter might "have concerns about the way Coca-Cola abuses people and the environment..." Similar inflammatory statements may be found at other locations on your website, such as under the heading "Upcoming Events." Note (b) to Rule 14a-9 prohibits the making of statements that allege improper or illegal conduct absent a factual foundation. Please delete these statements from the website and future solicitations, or provide us with the factual foundation in support.

Closing Comments

We urge all persons who are responsible for the accuracy and adequacy of the cited disclosures on the website to be certain that the representations made comply with the Securities Exchange Act of 1934 and all applicable Exchange Act rules. Since the participants conducting the Solicitation in Opposition, as defined in Note 3 to Rule 14a-6, are in possession of all facts relating to the disclosures, they are responsible for compliance with the federal regulatory provisions governing proxy solicitations and the accuracy and adequacy of the disclosures.

In responding to our comments, please provide a written statement from each participant, as defined in Instruction 3 to Item 4 of Schedule 14A available in Exchange Act Rule 14a-101, acknowledging that:

- the participant is responsible for the adequacy and accuracy of the disclosures on the website;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the website; and
- the participant 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.

Please contact me with any questions at (202) 551-3266.

Sincerely,

/s/ Nicholas P. Panos

Nicholas P. Panos
Senior Special Counsel
Office of Mergers and Acquisitions