

The Coca-Cola Company

COCA-COLA PLAZA
ATLANTA, GEORGIA

14
00012

LEGAL DIVISION

ADDRESS REPLY TO
P.O. DRAWER 1734
ATLANTA, GA 30301
404 676-2121
OUR REFERENCE NO.

Rule 14a-8(b)
Rule 14a-8(i)(3)
Rule 14a-8(i)(6)
Rule 14a-8(i)(8)

December 14, 2001

Public Avail. Date: 1/30/02 0219200202

Act	Section	Rule
1934	14(a)	14a-8

Securities and Exchange Commission
Division of Corporation Finance
Office of Chief Counsel
Mail Stop 4-2
450 Fifth Street, N.W.
Washington, D.C. 20549

**Re: The Coca-Cola Company/Exclusion From Proxy Materials of
Share Owner Proposal Submitted by Ms. Georgine Assante**

Ladies and Gentlemen:

Pursuant to Rule 14a-8(j) promulgated 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 share owner proposal submitted by Ms. Georgine Assante (the "Proposal") from its proxy materials for its 2002 annual meeting of share owners (the "Annual Meeting"). The Company asks that the Division of Corporation Finance (the "Staff") not recommend to the Commission that any enforcement action be taken if the Company excludes the Proposal from its proxy materials for the Annual Meeting for the reasons set forth below. The Company intends to file its definitive proxy materials for the Annual Meeting with the Commission on March 4, 2002. In accordance with Rule 14a-8(j), six copies of this letter and its attachments are enclosed.

As more fully set forth below, the Company proposes to exclude the Proposal from the Company's 2002 proxy materials for the following reasons: (a) the Proposal is vague and indefinite and is therefore excludable under Rule 14a-8(i)(3); (b) the Company does not have the

power to implement the Proposal and therefore it is excludable under Rule 14a-8(i)(6); and (c) the Proposal relates to the election of directors and is therefore excludable under Rule 14a-8(i)(8).

BACKGROUND

The Company received a proposal from Ms. Assante on March 27, 2000 for inclusion in the Company's proxy materials for its 2001 annual meeting of share owners. The Company, with the concurrence of the Staff, excluded the proposal from its proxy materials for such meeting due to Ms. Assante's failure to comply with the requirements of Rule 14a-8(f). See The Coca-Cola Co. (Jan. 8, 2001).

On May 29, 2001, the Company received another submission from Ms. Assante. Ms. Assante's May 29, 2001 letter made reference to her previous submission in March, 2001 and the Company's response on April 7, 2000. A copy of Ms. Assante's May 29, 2001 letter is attached as Exhibit A. Ms. Assante's letter appeared to contain two separate proposals and did not clearly specify whether either proposal was intended for consideration by share owners at an upcoming annual meeting.

Consequently, on June 11, 2001, the Company wrote to Ms. Assante requesting that she clarify (within 14 days of her receipt of the Company's letter) whether (a) she intended to submit the proposal described under number 2 of her May 29, 2001 letter at the Annual Meeting and (2) the proposal described under number 1 of the May 29, 2001 letter was for consideration of the Company's management or for share owner action at an annual meeting. The Company further informed Ms. Assante that, under Rule 14a-8(c), she could submit only one proposal to the Company for consideration at the Annual Meeting. A copy of the Company's June 11, 2001 letter to Ms. Assante is attached hereto as Exhibit B.

On June 29, 2001, Ms. Assante responded via telephone that she intended to submit the proposal described under number 2 of her May 29, 2001 letter at the Annual Meeting and that the proposal described under number 1 of the May 29, 2001 letter was for management attention only.

THE PROPOSAL

The Proposal reads: "An ordinary person, so defined as a man or woman who earns less than sixty thousand dollars a year and has investments that total less than ten thousand dollars; and has the prospect of paying bills for education, health and community upkeep, as well as concern about sugar diabetes; high blood pressure; toxic and pesticide caused illness; the run off of our natural resources out of the ownership of native U.S. citizens and knows that the world's resources are finite, favors a green planet; and would want countries of starvation not to grow and export useless items such as coffee, tea, drugs...etc... This person(s) should be on Board of Directors The Coca-Cola Company."

DISCUSSION

Rule 14a-8 generally requires public companies to include in their proxy materials proposals submitted by shareholders that meet certain eligibility requirements and comply with certain procedures governing the submission of their proposals. However, Rule 14a-8 also provides that certain types of proposals are outside the scope of the rule and therefore need not be included in the company's proxy materials. These include proposals that (a) would violate the Commission's proxy rules, including Rule 14a-9 (Rule 14a-8(i)(3)), (b) the registrant does not have the authority or power to implement (Rule 14a-8(i)(6)) and (c) relate to the election of directors (Rule 14a-8(i)(8)).

I. The Proposal is Vague and Indefinite and is Therefore Excludable under Rule 14a-8(i)(3)

Rule 14a-8(i)(3) allows exclusion of a proposal where, as is the case here, the proposal is unduly vague and indefinite.

A proposal that is sufficiently vague and indefinite may be excluded from a company's proxy materials under Rule 14a-8(i)(3), which allows exclusion of proposals that are "contrary to any of the Commission's proxy rules, including Rule 14a-9, which prohibits materially false or misleading statements in proxy soliciting materials." A proposal is sufficiently vague and indefinite to be considered misleading under Rule 14a-8(i)(3) where "neither the shareholders voting on the proposal, nor the company in implementing the proposal (if adopted), would be able to determine with any reasonable certainty exactly what actions or measures the proposal requires." Philadelphia Electric Co. (July 30, 1992) (proposal relating to election of committee of small shareholders could be omitted under predecessor to Rule 14a-8(i)(3)^{1/} as vague and indefinite). See also, e.g., Bristol-Myers Squibb Co. (Feb. 1, 1999) (proposal that Bristol-Myers Squibb Company adopt policy to pursue preservation of life of unborn children was sufficiently vague to justify exclusion under Rule 14a-8(i)(3)); International Business Machines Corp. (Jan. 7, 1992) (proposal to prohibit company from providing products or services to any government or entity doing business with or in any country which has voted against the position of the United States more than 80 percent of the time during a five-year period was excludable under Rule 14a-8(i)(3)'s predecessor for being vague and indefinite). A proposal is also sufficiently vague and indefinite if it does not provide for a means of implementation. The Adams Express Co. (Dec. 28, 2000).

^{1/} Some of the Staff no-action letters cited in this letter were issued under a predecessor version of Rule 14a-8, in which the predecessor to Rule 14a-8(i)(3) appeared as paragraph (c)(3). Rule 14a-8 was amended in 1998, at which time the provision relating to the Commission's proxy rules (which was unchanged by the amendment) was re-denominated as Rule 14a-8(i)(3). See Release No. 34-40018 (May 21, 1998).

Ms. Assante's request that "an ordinary person, so defined as a man or woman who earns less than sixty thousand dollars a year and has investments that total less than ten thousand dollars; and has the prospect of paying bills for education, health and community upkeep, as well as concern about sugar diabetes; high blood pressure; toxic and pesticide caused illness; the run off of our natural resources out of the ownership of native U.S. citizens and knows that the world's resources are finite, favors a green planet; and would want countries of starvation not to grow and export useless items such as coffee, tea, drugs...etc... This person(s) should be on Board of Directors The Coca-Cola Company," is so vague and indefinite that it would be impossible for the share owners or the Company to comprehend precisely what the Proposal entails. While Ms. Assante attempts to provide some guidance for determining who qualifies as an "ordinary" person, it is unclear whether the Proposal requires that such "ordinary" person have all of the enumerated qualities, a majority of such qualities or simply a few of the qualities. Additionally, it is unclear whether the Proposal mandates that an "ordinary" person be on the Board of Directors or whether it is merely a recommendation. It is also unclear whether the Proposal is applicable to directors standing for election at the Annual Meeting. Finally, the Proposal does not provide any guidance as to its implementation, such as an amendment to the certificate of incorporation or by-laws of the Company. Consequently, the Company believes that it may omit the Proposal under Rule 14a-8(i)(3).

II. The Company Does Not have the Power or Authority to Implement the Proposal and it is Therefore Excludable under Rule 14a-8(i)(6)

Rule 14a-8(i)(6) allows exclusion of a proposal where the Company does not have the authority or power to implement the proposal.

The Proposal requires that a person meeting certain enumerated criteria be on the board of directors of the Company. The Proposal provides that an "ordinary" person should be on the board of directors. It is not within the powers of the Company to guarantee that such a person will be elected to the board. The Staff has previously stated on numerous occasions that it does not appear that a company has the power to ensure the election of directors who meet specified criteria. See e.g., Marriott International, Inc., (February 26, 2001); The Boeing Co. (Feb. 22, 1999); US West, Inc. (Dec. 22, 1993); GTE Corp. (Jan. 10, 1984)². Moreover, the criteria specified in the Proposal, especially those relating to the "ordinary" person's concerns, wants, and knowledge, are incapable of objective verification, which would make it practically impossible for the Company to ensure the election of a director meeting the criteria. Consequently, the Company believes that it may omit the Proposal under Rule 14-8(i)(6).

^{2/} Some of the Staff no-action letters cited in this letter were issued under a predecessor version of Rule 14a-8, in which the predecessor to Rule 14a-8(i)(6) appeared as paragraph (c)(6). Rule 14a-8 was amended in 1998, at which time the provision relating to a Company's ability to implement a proposal (which was unchanged by the amendment) was re-denominated as Rule 14a-8(i)(6). See Release No. 34-40018 (May 21, 1998).

III. The Proposal Relates to an Election and it is Therefore Excludable under Rule 14a-8(i)(8)

Rule 14a-8(i)(8) allows exclusion of a proposal if it relates to an election.

The Proposal provides that a person satisfying certain enumerated criteria be on the board of directors of the Company. The Staff has consistently taken the position that proposals relating to the election of a board of directors are excludable pursuant to Rule 14a-8(i)(8). See Delhaize America, Inc. (Mar. 9, 2000) (a proposal to increase the size of the board was properly excluded); Bull & Bear U.S. Government Securities Fund, Inc. (July 16, 1998) (stockholder proposal nominating a specific individual for election to the board excluded). Braniff International Corp. (Feb. 5, 1982) (proposal requiring employees from certain specified groups be included in management's slate of nominees excludable under 14a-8(c)(8), predecessor to 14a 8(i)(8).³

In Allied Corp. (Jan. 5, 1984), the Staff permitted the exclusion of a proposal requiring that a member of a specific employee group be on the board. The Staff wrote "the proposal's requirement that a member of a certain specified employee group become a director is excludable as relating to an election to office."

The Proposal can be distinguished from the proposal in American Telephone & Telegraph Co. (Jan. 25, 1993), where the proponent recommended a policy with respect to board nominations. That proposal provided for a declaration by shareholders that union representation on the board of directors would be beneficial. Similarly, in E.I. duPont de Nemours and Co. (Jan. 16, 1996), the Staff did not concur on the exclusion pursuant to the predecessor of Rule 14a-8(i)(8) for a proposal that asked the company to consider nominating a wage roll employee for election to the board. The Staff was of the view that the proposal related to the qualifications of directors and procedures for their election. The Proposal goes beyond such a declaration regarding board representation and provides that an "ordinary" person should be on the board. Moreover, the Proposal can be further distinguished from those that were not excludable in American Telephone & Telegraph Co. and in E.I. duPont de Nemours and Co. because those proposals set forth qualifications that a broad number of candidates might objectively be determined to meet. The Proposal, by contrast, contains such a narrow definition of "ordinary" person that only a limited number of persons would qualify under the definition. In such a case, the Proposal is akin to requiring the election of a specific individual or an individual from a specific, small group on individuals.

^{3/} Some of the Staff no-action letters cited in this letter were issued under a predecessor version of Rule 14a-8, in which the predecessor to Rule 14a-8(i)(8) appeared as paragraph (c)(8). Rule 14a-8 was amended in 1998, at which time the provision relating to election of directors (which was substantially unchanged by the amendment) was re-denominated as Rule 14a-8(i)(8). See Release No. 34-40018 (May 21, 1998).

The Proposal provides that an "ordinary" person be on the board of the Company. This would require that a director be chosen from a specific group and thus relates to an election of a specific individual. In Pacific Gas and Electric Co. (Dec. 12, 1989), the Staff was of the position that "because the proposal requires nomination of a person chosen from a designated group, it involves the nomination of a specific individual rather than procedures for nomination or qualification generally."

The Proposal also relates to an election of directors in that it challenges the directors nominated to stand for election at the Annual Meeting. The Staff has held that a proposal can be excluded under Rule 14a-8(i)(8) if the effect of the proposal would be to possibly disqualify individuals nominated to stand for election at the current meeting. See, e.g., The Adams Express Co. (Dec. 28, 2000); Competitive Technologies, Inc. (Oct. 7, 1998)

The Proposal requires that an "ordinary" person sit on the Company's board of directors. None of the Company's proposed nominees would satisfy the narrow definition of "ordinary" person set forth in the Proposal. As a result, the Company's proposed nominees could be rendered ineligible for election since the election may not result in an "ordinary" person sitting on the Company's board of directors.

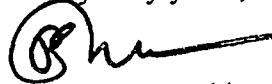
As a result of the foregoing, the Company believes that it may exclude the Proposal under Rule 14a-8(i)(8).

CONCLUSION

For the foregoing reasons, the Company has determined to exclude the Proposal from the Company's proxy materials for the Annual Meeting.

If you have any questions regarding this matter or require additional information, please feel free to call the undersigned at 404-676-2671.

Very truly yours,



Parth S. Munshi
Finance Counsel

cc: Georgine Assante

Enclosures: 6 copies of the proposal
6 copies of the Company's response
6 copies of this letter

Att. Susan E Wolf, Finance

1) and m Preisinger Counsel
Regarding
my letter and your reply
April 7, 2000
Company

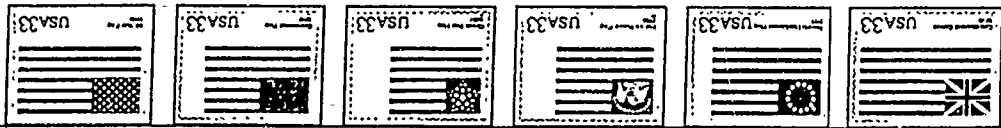
Received by
Shareholder Affairs
The Coca-Cola
Company

MAY 29 REC'D

The Coca-Cola Company

1) I would want the ideas
of ecology and driver safety
programs and nutrition
in products to be implemented
by The Company (1-2-3)

2) As for a proposal to the
shareholders for the next meeting
upon which I will still be in
ownership of my shares over the
value of \$2,000,000; An ordinary
person, so defined as a man
or woman who earns less than



(148 W 68 St (513)
 NY, NY 10023-5800

Sixty Thousand dollars
a year and has investments
that total less than ten
Thousand dollars; and has
the prospect of paying
bills for education, health
and community upkeep, as
well as concern about organ
diabetes; high blood pressure;
Toxic and pesticide caused
illness; the run off of our
natural resources out of the
ownership of nature US citizens
and knows that the world's
resources are finite, favors
a green planet; and would
want countries of starvation not
to grow and export useless items
such as coffee, tea, drugs... etc.
This person(s) should be on Board of Directors
The Coca Cola Company.
 Sincerely, Miss Georgine Assante

The Coca-Cola Company

COCA-COLA PLAZA
ATLANTA, GEORGIA

00020

LEGAL DIVISION

January 7, 2002

ADDRESS REPLY TO
P.O. DRAWER 1734
ATLANTA, GA 30301
404 678 2121
OUR REFERENCE NO.

Via Certified Mail/Return Receipt Requested
Securities and Exchange Commission
Division of Corporation Finance
Office of Chief Counsel
Mail Stop 4-2
450 Fifth Street, N.W.
Washington, D.C. 20549

**Re: The Coca-Cola Company/Exclusion From Proxy Materials of Share
Owner Proposal Submitted by Ms. Georgine Assante**

Ladies and Gentlemen:

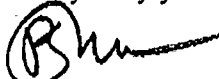
This letter is a follow-up to the letter dated December 14, 2001 (the "Initial Letter") from The Coca-Cola Company, a Delaware corporation (the "Company"), requesting no-action relief in connection with the exclusion of a share owner proposal submitted by Ms. Georgine Assante (the "Proposal") from its proxy materials for its 2002 annual meeting of share owners (the "Annual Meeting").

On December 28, 2001, the Company received additional correspondence in the form of a greeting card from Ms. Assante. Copies of the front and back of the envelope and the inside of the greeting card are attached hereto as Exhibits A through D, respectively.

The Company is writing to provide you with copies of the additional correspondence, and to advise you that, despite the additional correspondence, the Company believes that the Proposal may still be omitted from its proxy materials for the Annual Meeting for the reasons set forth in the Initial Letter. Accordingly, the Company still intends to exclude the Proposal from its proxy materials for the Annual Meeting.

If you have any questions regarding this matter or require additional information, please feel free to call the undersigned at (404) 676-2671.

Very truly yours,

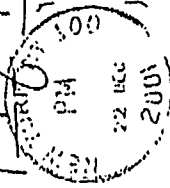
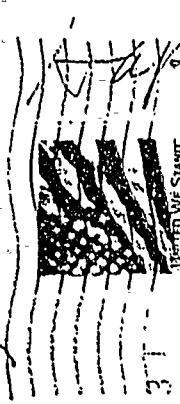


Parth S. Munshi
Finance Counsel

cc: Georgine Assante
Enclosures

0000 My suggestions and notions
were done as

correctly as was indicated by
the SEC and the company. My
intensions were clear and meant
to be beneficial. We still
(over) stand by those - Annis Casade.



MAIL OPENED BY ICCG

DEC 20 2001

Happy Times 'N

Please Post:

Re: 2002

Objections In
our earth

and our people's
equitable distribution
of assets and Share
Heritage for Owner
unimpeded Excellence Affairs
and Stock and Employees
Holders... in

AT KGH
The Coca-Cola Company
Coca-Cola Plaza
Atlanta Georgia

to: Douglas N. Day

Chairman & Chief Executive Officer
Mark Preisinger Director
P.O. Box 1734
Atlanta GA 30301
Rainforest US
Secretariat, Representing Shareholders

Green Veg

(p274)

Nat'l Discovery Home Videos
John Wayne Foxman

Plans also meet
Recovery groups
MA, etc

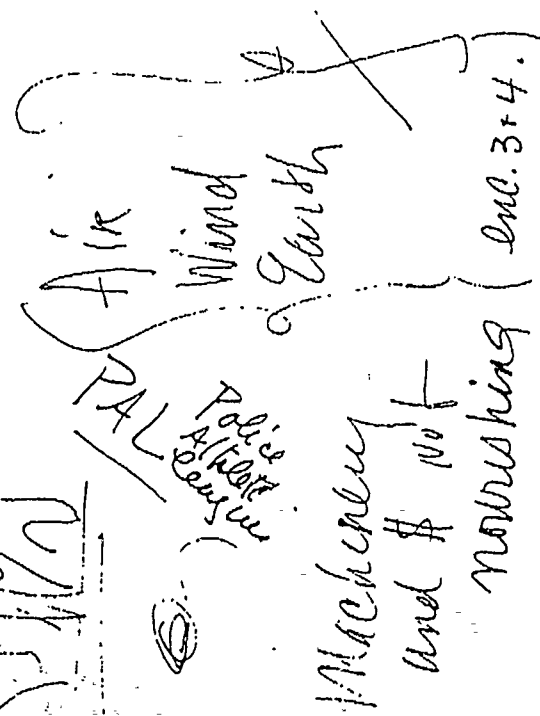
The pace of the nuclear age
is pastoral.

Official Bureau
148 West 68th St.
New York, NY 10023



Nicholsonist
Should be on the
some Soviet and
with some kids
non-biased
problem

USA



Ad jingles
Hard built Cather
Communities
to nestle with the
ground to permit air and
earth and food

2) Persons of qualification on our
Boards of Directors such as
firemen, police officers, civil
engineers, truck drivers veterans
of the conflict in the 1960's called
"The Viet Nam war" --- Ordinary person
living in a budgeted economy.....
and their children.

Reminders of such heritage as US
... cry the beloved country. In our
lost farm land, visit to add places for
birds, insects and turtles to meander
The story of Johnny the main Paul Rever
The "Boston Tea" Party of the US Rev.
4) A 1st product appeals to ordinary people
and we'd like to be able to live and work
in our cities. Most of the police fire men and

women and office workers, etc. who lost their lives 9-11-01 in NYC could not afford to live in NYC. There's no where in the US constitution that says there's a need for extraordinary rich persons - because that seems to mean so many other us persons become have nots... Bankers for the companies attention.

- 1. Indigines With Season's Greetings windows: using natural air and light. 4) Hydroponic growing 5) Natural food
- 2. Mats for sleeping 6) Diamonds - gold in ground
- 3. Factories without for the New Year of our Bar 15

To be a place for leadership in solar energy, wind power; safe driving anti drunk driver campaigns; using natural substances such as earthen-ware containers - non-toxic substances such as pure rain water, beautiful nourishing Georgia oolite the salt of our lakes and seas and the transport of such natural healing substances as our Soatell sands...

00025

January 30, 2002

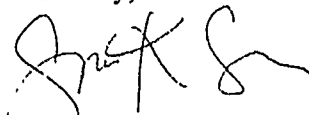
**Response of the Office of Chief Counsel
Division of Corporation Finance**

Re: The Coca-Cola Company
Incoming Letter dated December 14, 2001

The proposal relates to the inclusion of an individual on the board of directors.

There appears to be some basis for your view that Coca-Cola may exclude the proposal under rule 14a-8(i)(3) as vague and indefinite. Accordingly, 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(i)(3). In reaching this position, we have not found it necessary to address the alternative bases for omission on which Coca-Cola relies.

Sincerely,



Grace K. Lee
Attorney-Advisor