

The Company reports its financial results in accordance with generally accepted accounting principles (GAAP). However, management believes that certain non-GAAP performance measures, ratios, and trends used in managing the business, may provide users of this financial information additional meaningful comparisons between current results and results in prior operating periods. See the Table below for supplemental financial data and corresponding reconciliations to GAAP financial measures for the three months ended September 30, 2004, and September 30, 2003. 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
Operating Income by Segment
Third Quarter
(UNAUDITED)
(In Millions)

Operating Segment	Operating Income Three Months Ended September 30, 2004			Operating Income Three Months Ended September 30, 2003				% Change - Reported (GAAP) Fav. / (Unfav.)	% Change - After Considering Items (Non-GAAP) Fav. / (Unfav.)
	Reported (GAAP)	Item Impacting Results	After Considering Items (Non-GAAP)	Reported (GAAP)	Items Impacting Results	After Considering Items (Non-GAAP)			
		Asset Write-downs			Charges Related to Streamlining Initiatives	Charge Related to the Write Down of Assets in Latin America			
North America	\$ 377		\$ 377	\$ 361	\$ 13		\$ 374	4	1
Africa	83		83	65	1		66	28	26
Asia	451	\$ 15	466	410			410	10	14
Europe, Eurasia & Middle East	160	371	531	589	23		612	(73)	(13)
Latin America	266		266	250	1	\$ 12	263	6	1
Corporate	(240)	6	(234)	(224)	5		(219)	(7)	(7)
Consolidated	\$ 1,097	\$ 392	\$ 1,489	\$ 1,451	\$ 43	\$ 12	\$ 1,506	(24)	(1)

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

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THE COCA-COLA COMPANY AND SUBSIDIARIES
Reconciliation of GAAP to Non-GAAP Financial Measures
Operating Income by Segment
September Year-to-Date
(UNAUDITED)
(In Millions)

	Operating Income Nine Months Ended September 30, 2004			Operating Income Nine Months Ended September 30, 2003					% Change - Reported (GAAP) Fav. / (Unfav.)	% Change - After Considering Items (Non-GAAP) Fav. / (Unfav.)
	Reported (GAAP)	Item Impacting Results Asset Write-downs	After Considering Items (Non-GAAP)	Reported (GAAP)	Items Impacting Results			After Considering Items (Non-GAAP)		
				Charges Related to Streamlining Initiatives	Gain on Vitamin Settlement	Charge Related to the Write Down of Assets in Latin America				
<u>Operating Segment</u>										
North America	\$ 1,248	\$ 18	\$ 1,266	\$ 1,017	\$ 147			\$ 1,164	23	9
Africa	239		239	183	1			184	31	30
Asia	1,411	15	1,426	1,244				1,244	13	15
Europe, Eurasia & Middle East	1,422	377	1,799	1,531	92			1,623	(7)	11
Latin America	781	6	787	725	4	\$ 12		741	8	6
Corporate	(750)	64	(686)	(571)	28	\$ (52)		(595)	(31)	(15)
Consolidated	\$ 4,351	\$ 480	\$ 4,831	\$ 4,129	\$ 272	\$ (52)	\$ 12	\$ 4,361	5	11

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