

The Company reports its financial results in accordance with generally accepted accounting principles (GAAP). However, management believes that certain non-GAAP performance measures and ratios used in managing the business may provide users of this financial information additional meaningful comparisons between current results and results in prior operating periods. Management believes that these non-GAAP measures can provide additional meaningful reflection of underlying trends of the business because they provide a comparison of historical information that excludes certain items that impact the overall comparability due to the fact that these items do not represent results from the fundamental operations of the Company. See the Table below for supplemental financial data and corresponding reconciliations to GAAP financial measures for the three months ended September 30, 2005 and October 1, 2004. 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**

(UNAUDITED)  
(In Millions, except per share data and margins)

	Three Months Ended September 30, 2005					Three Months Ended October 1, 2004					% Change - Reported (GAAP)	% Change - After Considering Items (Non-GAAP)
	Reported (GAAP)	Items Impacting Comparability			After Considering Items (Non-GAAP)	Reported (GAAP)	Items Impacting Comparability			After Considering Items (Non-GAAP)		
		Asset Write-downs	Resolution of Tax Matters	Equity Investee			Asset Write-downs	Resolution of Tax Matters	German Deferred Tax Asset			
<b>Net Operating Revenues</b>	<b>\$6,037</b>				<b>\$6,037</b>	<b>\$5,596</b>				<b>\$5,596</b>	8	8
Cost of goods sold	2,235				2,235	2,061				2,061	8	8
<b>Gross Profit</b>	<b>3,802</b>				<b>3,802</b>	<b>3,535</b>				<b>3,535</b>	8	8
Selling, general and administrative expenses	2,225				2,225	2,046				2,046	9	9
Other operating charges	85	(85)			-	392	(\$392)			-	--	--
<b>Operating Income*</b>	<b>1,492</b>	<b>85</b>			<b>1,577</b>	<b>1,097</b>	<b>392</b>			<b>1,489</b>	36	6
Interest income	49				49	39				39	26	26
Interest expense	49				49	47				47	4	4
Equity income	195	4		5	204	180				180	8	13
Other income (loss) - net	(34)				(34)	(34)				(34)	--	--
<b>Income Before Income Taxes</b>	<b>1,653</b>	<b>89</b>		<b>5</b>	<b>1,747</b>	<b>1,235</b>	<b>392</b>			<b>1,627</b>	34	7
Income taxes	370	4	\$18	\$0	392	300	141	\$39	(\$75)	405	23	(3)
<b>Net Income</b>	<b>\$1,283</b>	<b>\$85</b>	<b>(\$18)</b>	<b>\$5</b>	<b>\$1,355</b>	<b>\$935</b>	<b>\$251</b>	<b>(\$39)</b>	<b>\$75</b>	<b>\$1,222</b>	37	11
<b>Diluted Net Income Per Share</b>	<b>\$0.54</b>	<b>\$0.04</b>	<b>(\$0.01)</b>	<b>\$0.00</b>	<b>\$0.57</b>	<b>\$0.39</b>	<b>\$0.10</b>	<b>(\$0.02)</b>	<b>\$0.03</b>	<b>\$0.50</b>	38	14
<b>Average Shares Outstanding - Diluted</b>	<b>2,385</b>	<b>2,385</b>	<b>2,385</b>	<b>2,385</b>	<b>2,385</b>	<b>2,424</b>	<b>2,424</b>	<b>2,424</b>	<b>2,424</b>	<b>2,424</b>	(2)	(2)
<b>Gross Margin</b>	<b>63.0%</b>				<b>63.0%</b>	<b>63.2%</b>				<b>63.2%</b>		
<b>Operating Margin</b>	<b>24.7%</b>				<b>26.1%</b>	<b>19.6%</b>				<b>26.6%</b>		
<b>Effective Tax Rate**</b>	<b>22.4%</b>				<b>22.5%</b>	<b>24.3%</b>				<b>24.9%</b>		

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

\* 2005 reported operating income includes a currency benefit of approximately 6%. After items impacting comparability, the currency benefit is approximately 4%.

\*\*Effective Tax Rate calculated based on full figures

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**THE COCA-COLA COMPANY AND SUBSIDIARIES**  
Reconciliation of GAAP to Non-GAAP Financial Measures

(UNAUDITED)  
(In Millions, except per share data and margins)

	Nine Months Ended September 30, 2005									Nine Months Ended October 1, 2004									% Change - Reported (GAAP)	% Change - After Considering Items (Non-GAAP)		
	Reported (GAAP)	Items Impacting Comparability								After Considering Items (Non-GAAP)	Reported (GAAP)	Items Impacting Comparability									After Considering Items (Non-GAAP)	
		HFCS Settlement	Resolution of Tax Matters	Repatriation of Foreign Earnings	Issuances of Stock by Equity Investees	Accelerated Amortization of Stock-Based Compensation	Equity Investee	Asset Write-downs	Tax Settlement at Coca-Cola Femsa			Gain on Issuance of Stock by Equity Investee	Asset Write-down	Resolution of Tax Matters	German Deferred Tax Asset							
<b>Net Operating Revenues</b>	\$17,553									\$17,553	\$16,538								\$16,538	6	6	
Cost of goods sold	6,199	\$42								6,241	5,861								5,861	6	6	
<b>Gross Profit</b>	11,354	(42)								11,312	10,677								10,677	6	6	
Selling, general and administrative expenses	6,446									6,396	5,846								5,846	10	9	
Other operating charges	85									-	480								-	--	--	
<b>Operating Income</b>	4,823	(42)				50			85	4,916	4,351			480					4,831	11	2	
Interest income	163									163	106								106	54	54	
Interest expense	179									179	138								138	30	30	
Equity income	553									541	496								459	11	18	
Other income (loss) - net	(66)									(66)	(64)								(64)	--	--	
Gain on issuances of stock by equity investees	23					(23)				-	49								-	--	--	
<b>Income Before Income Taxes</b>	5,317	(42)				(23)	50	(16)	89	5,375	4,800	(37)	(49)	480					5,194	11	3	
Income taxes	1,309	(16)	\$91	(\$127)	(\$8)	12	(2)	4	4	1,263	1,154	(13)	(19)	171	\$80	(\$75)		1,298	13	(3)		
<b>Net Income</b>	\$4,008	(\$26)	(\$91)	\$127	(\$15)	\$38	(\$14)	\$85	\$	4,112	\$3,646	(\$24)	(\$30)	\$309	(\$80)	\$75		\$3,896	10	6		
<b>Diluted Net Income Per Share</b>	\$1.67	(\$0.01)	(\$0.04)	\$0.05	(\$0.01)	\$0.02	(\$0.01)	\$0.04		\$1.71	\$1.50	(\$0.01)	(\$0.01)	\$0.13	(\$0.03)	\$0.03		\$1.60	11	7		
<b>Average Shares Outstanding - Diluted</b>	2,399	2,399	2,399	2,399	2,399	2,399	2,399	2,399	2,399	2,399	2,434	2,434	2,434	2,434	2,434	2,434		2,434	(1)	(1)		
<b>Gross Margin</b>	64.7%									64.4%	64.6%								64.6%			
<b>Operating Margin</b>	27.5%									28.0%	26.3%								29.2%			
<b>Effective Tax Rate</b>	24.6%									23.5%	24.0%								25.0%			

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

\*Per share amounts may not add due to rounding.

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**THE COCA-COLA COMPANY AND SUBSIDIARIES**  
**Reconciliation of GAAP to Non-GAAP Financial Measures**  
**Operating Income (Loss), by Segment**

(UNAUDITED)  
(In Millions)

	Three Months Ended September 30, 2005			Three Months Ended October 1, 2004			% Change - Reported (GAAP)	% Change - After Considering Items (Non-GAAP)
	Reported (GAAP)	Items Impacting Comparability	After Considering Items (Non-GAAP)	Reported (GAAP)	Items Impacting Comparability	After Considering Items (Non-GAAP)		
		Asset Write-downs			Asset Write-downs			
North America	\$414		\$414	\$377		\$377	10	10
Africa	106		106	83		83	28	28
East, South Asia and Pacific Rim	(19)	\$85	66	76	\$15	91	(125)	(27)
European Union	586		586	146	368	514	301	14
Latin America	303		303	266		266	14	14
North Asia, Eurasia and Middle East	371		371	421	3	424	(12)	(13)
Corporate	(269)		(269)	(272)	\$6	(266)	1	(1)
Consolidated	\$1,492	\$85	\$1,577	\$1,097	\$392	\$1,489	36	6

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**THE COCA-COLA COMPANY AND SUBSIDIARIES**  
**Reconciliation of GAAP to Non-GAAP Financial Measures**  
**Operating Income (Loss), by Segment**

(UNAUDITED)  
(In Millions)

	Nine Months Ended September 30, 2005				Nine Months Ended October 1, 2004			% Change - Reported (GAAP)	% Change - After Considering Items (Non-GAAP)
	Reported (GAAP)	Items Impacting Comparability			Reported (GAAP)	Items Impacting Comparability	After Considering Items (Non-GAAP)		
		Accelerated Amortization of Stock Based Compensation	HFCS Lawsuit Settlement	Asset Write-downs					
North America	\$1,188	\$12			\$1,226	\$18	\$1,244	(3)	(4)
Africa	280	3			238		238	18	19
East, South Asia and Pacific Rim	166	3		\$85	299	15	314	(44)	(19)
European Union	1,792	3			1,337	368	1,705	34	5
Latin America	886	4			781	6	787	13	13
North Asia, Eurasia and Middle East	1,302	3			1,283	9	1,292	1	1
Corporate	(791)	22	(\$42)		(813)	64	(749)	3	(8)
<b>Consolidated</b>	<b>\$4,823</b>	<b>\$50</b>	<b>(\$42)</b>	<b>\$85</b>	<b>\$4,351</b>	<b>\$480</b>	<b>\$4,831</b>	<b>11</b>	<b>2</b>