COCA COLA CO
Form S-8
February 27, 2012

As filed with the Securities and Exchange Commission on February 27, 2012

Registration No. 333-

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM S-8

REGISTRATION STATEMENT

UNDER

THE SECURITIES ACT OF 1933

(Exact Name of Registrant as Specified in Its Charter)

Delaware	**58-0628465**
(State or Other Jurisdiction of Incorporation or Organization)	(I.R.S. Employer Identification No.)

One Coca-Cola Plaza

Atlanta, Georgia 30313

(404) 676-2121

(Address, Including Zip Code, and Telephone Number, Including Area Code, of Registrant s Principal Executive Offices)

The Coca-Cola Company 401(k) Plan

(Full title of plans)

Bernhard Goepelt, Esq.

Senior Vice President, General Counsel and Chief Legal Counsel

The Coca-Cola Company

One Coca-Cola Plaza

Atlanta, Georgia 30313

(404) 676-2121

(Name, address, including zip code, and telephone number, including area code, of agent for service)

With a copy to:

Jared M. Brandman, Esq.

Securities Counsel

The Coca-Cola Company

One Coca-Cola Plaza

Atlanta, Georgia 30313

(404) 676-2121

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of large accelerated filer, accelerated filer and smaller reporting company in Rule 12b-2 of the Exchange Act.

(Check one):

Large accelerated filer x | Accelerated filer o
Non-accelerated filer o | Smaller reporting company o
(Do not check if a smaller reporting company)

CALCULATION OF REGISTRATION FEE

Title of Securities to Be Registered	Title of Plan	Amount to Be Registered (1)	Proposed Maximum Offering Price Per Share (2)	Proposed Maximum Aggregate Offering Price (2)	Amount of Registration Fee

(1) This registration statement, pursuant to Rule 416 under the Securities Act of 1933, as amended (the Securities Act), covers an indeterminate number of additional shares of Common Stock with respect to the shares registered hereunder in the event of a stock split, stock dividend or similar transaction. Pursuant to Rule 416(c) under the Securities Act, this registration statement also covers an indeterminate amount of interests to be offered or sold pursuant to the Plans.

(2) Estimated solely for the purpose of computing the registration fee pursuant to Rule 457(h), based on the average of the high and low prices of the Common Stock of The Coca-Cola Company on February 21, 2012, as reported on the New York Stock Exchange.

(3) Pursuant to Rule 457(p) under the Securities Act, a portion of the registration fee is offset by registration fees of $61,560 previously paid with respect to 8,310,947 unissued shares of Common Stock (the Carried Over Shares) that were registered pursuant to a Registration Statement on Form S-8 (No. 333-172541) filed by The Coca-Cola Company on March 1, 2011 (the Prior Registration Statement). An additional amount of $17,262 has been paid with respect to the remaining 1,689,053 shares of Common Stock registered pursuant to this Registration Statement. A post-effective amendment to the Prior Registration Statement to deregister the Carried Over Shares from issuance under the plan under which they were initially registered is being filed contemporaneously with the filing of this Registration Statement.

EXPLANATORY NOTE

This Form S-8 Registration Statement registers an additional 10,000,000 shares of common stock, par value $0.25 per share (the Common Stock), of The Coca-Cola Company (the Company), to be offered and sold pursuant to The Coca-Cola Company 401(k) Plan (the 401(k) Plan), together with an indeterminate amount of interests in the plan. Including the additional shares of Common Stock being registered pursuant to this Form S-8 Registration Statement, an aggregate of 44,290,096 shares of Common Stock have been registered to be offered and sold pursuant to the 401(k) Plan.

Effective January 1, 2012, the CCR Matched Employee Savings and Investment Plan (the CCR MESIP) and certain other Company 401(k) plans were merged (the Merger) into The Coca-Cola Company Thrift & Investment Plan (the TCCC Thrift Plan) and the TCCC Thrift Plan was renamed The Coca-Cola Company 401(k) Plan. The shares of Common Stock being registered pursuant to this Registration Statement include 8,310,947 shares of Common Stock (the Carried-Over Shares) previously registered for issuance under Form S-8 Registration Statement No. 333-172541, as filed with the Securities and Exchange Commission (the Commission) on March 1, 2011 (the Prior Registration Statement) for offer and sale pursuant to the CCR MESIP, which remained unissued and available immediately prior to the Merger. The Company is concurrently filing a Post-Effective Amendment No. 1 to the Prior Registration Statement to deregister the Carried-Over Shares from issuance under the CCR MESIP.

PART II INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference

The following documents have been previously filed by The Coca-Cola Company (the Company) with the Commission and are hereby incorporated by reference into this registration statement as of their respective dates:

(a) our Annual Report on Form 10-K for the year ended December 31, 2011 (filed on February 23, 2012);

(b) our Current Reports on Form 8-K filed on February 15, 2012 and February 21, 2012; and

(c) the descriptions of the Common Stock set forth in our registration statements filed pursuant to Section 12 of the Exchange Act, and any amendment or report filed for the purpose of updating those descriptions.

All documents filed by the Company pursuant to Sections 13(a), 13(c), 14 or 15(d) of the Exchange Act subsequent to the date of this registration statement and prior to the filing of a post-effective amendment to this registration statement that indicates that all securities offered hereunder have been sold or that deregisters all such securities then remaining unsold shall be deemed to be incorporated by reference into this registration statement and to be a part hereof from the date of the filing of such documents.

Item 4. Description of Securities.

Inapplicable.

Item 5. Interests of Named Experts and Counsel.

Inapplicable.

Item 6. Indemnification of Directors and Officers.

Set forth below is a description of certain provisions of the restated certificate of incorporation, as amended, and by-laws of The Coca-Cola Company (the registrant) and the General Corporation Law of the State of Delaware (DGCL), as such provisions relate to the indemnification of the directors and officers of the registrant. This description is intended only as a summary and is qualified in its entirety by reference to the restated certificate of incorporation, as amended, the by-laws and the DGCL.

Section 145 of the DGCL provides that a corporation may indemnify directors and officers as well as other employees and individuals against expenses, including attorneys fees, judgments, fines and amounts paid in settlement in connection with specified actions, suits and proceedings whether civil, criminal, administrative, or investigative, other than a derivative action by or in the right of the corporation, if they acted in good faith and in a manner they reasonably believed to be in or not opposed to the best interests of the corporation and, with respect to any criminal action or proceeding, had no reasonable cause to believe their conduct was unlawful. A similar standard is applicable in the case of derivative actions, except that indemnification extends only to expenses, including attorneys fees, incurred in connection with the defense or settlement of such action and the statute requires court approval before there can be any indemnification where the person seeking indemnification has been found liable to the corporation. The statute provides that it is not exclusive of other indemnification that may be granted by a corporation s certificate of incorporation, as amended, by-laws, disinterested director vote, stockholder vote, agreement, or otherwise.

As permitted by the DGCL, the registrant s restated certificate of incorporation, as amended, provides that directors will not be personally liable to the registrant or its shareowners for monetary damages for breach of fiduciary duty as a director, except for liability:

- for any breach of the director s duty of loyalty to the registrant or its shareowners,

- for acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law,

- under Section 174 of the DGCL (providing for liability of directors for unlawful payment of dividends or unlawful stock purchases or redemptions), or

- for any transaction from which the director derived any improper personal benefit.

If the DGCL is amended to authorize corporate action further eliminating or limiting the personal liability of directors, then the liability of the registrant s directors shall be eliminated or limited to the fullest extent permitted by the DGCL, as so amended.

Article VII of the registrant s by-laws provides that the registrant shall indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative (other than an action by or in the right of the registrant) by reason of the fact that he is or was a director, officer, employee, or agent of the registrant, or is or was serving at the request of the registrant as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise, against expenses (including attorneys fees), judgments, fines and amounts paid in settlement actually and reasonably incurred by him in connection with such action, suit or proceeding if he acted in good faith and in a manner he reasonably believed to be in or not opposed to the best interest of the registrant, and, with respect to any criminal action or proceeding, had no reasonable cause to believe his conduct was unlawful. The termination of any action, suit or proceeding by judgment, order, settlement, conviction, or upon a plea of nolo contendere or its equivalent, shall not, of itself, create a presumption that the person did not act in good faith and in a manner which he reasonably believed to be in or not opposed to the best interest of the registrant, and with respect to any criminal action or proceeding, had reasonable cause to believe that his conduct was unlawful. Notwithstanding the foregoing, except with respect to a proceeding to enforce rights to indemnification or advancement of expenses under Article VII, the registrant is required to indemnify a person under this Article VII in connection with a proceeding (or part thereof) initiated by such person only if such proceeding (or part thereof) was authorized by the board of directors of the registrant.

The registrant will also indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action or suit by or in the right of the registrant to procure a judgment in its favor by reason of the fact that he is or was a director, officer, employee or agent of the registrant, or is or was serving at the request of the registrant, as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise against expenses (including attorneys fees) actually and reasonably incurred by him in connection with the defense or settlement of such action or suit if he acted in good faith and in a manner he reasonably believed to be in or not opposed to the best interests of the registrant and except that no indemnification shall be made in respect of any claim, issue or matter as to which such person shall have been adjudged to be liable to the registrant unless and only to the extent that the Court of Chancery or the court in which such action or suit was brought shall determine upon application that, despite

the adjudication of liability but in view of all the circumstances of the case, such person is fairly and reasonably entitled to indemnity for such expenses which the Court of Chancery or such other court shall deem proper.

Article VII of the by-laws further provides that the registrant may purchase and maintain insurance on behalf of any person who is or was a director, officer, employee or agent of the registrant. The registrant has purchased directors and officers liability insurance covering many of the possible actions and omissions of persons acting or failing to act in such capacities.

Article VII of the by-laws also provides that the registrant shall have the power to enter into indemnification agreements with any director, officer, employee or agent of the registrant in furtherance of the provisions of Article VII.

Item 7. Exemptions from Registration Claimed.

Inapplicable.

Item 8. Exhibits.

The exhibits to this registration statement are listed in the exhibit index that immediately precedes such exhibits and is incorporated herein by reference.

Item 9. Undertakings

(a) The Company hereby undertakes:

(1) to file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement:

(i) to include any prospectus required by Section 10(a)(3) of the Securities Act;

(ii) to reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in this registration statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price

represent no more than 20 percent change in the maximum aggregate offering price set forth in the Calculation of Registration Fee table in the effective registration statement;

(iii) to include any material information with respect to the plan of distribution not previously disclosed in this registration statement or any material change to such information in this registration statement;

provided, *however*, that paragraphs (i) and (ii) above do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in reports filed with or furnished to the Commission by the registrant pursuant to Section 13 or Section 15(d) of the Exchange Act that are incorporated by reference in this registration statement.

(2) that, for the purpose of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(3) to remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(b) The undersigned registrant hereby undertakes that, for purposes of determining any liability under the Securities Act, each filing of the registrant s annual report pursuant to Section 13(a) or Section 15(d) of the Exchange Act (and, where applicable, each filing of an employee benefit plan s annual report pursuant to Section 15(d) of the Exchange Act) that is incorporated by reference in this registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(c) Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the registrant pursuant to the foregoing provisions, or otherwise, the registrant has been advised that in the opinion of the Commission such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question as to whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Atlanta, State of Georgia, on the 27th day of February, 2012.

THE COCA-COLA COMPANY

By: /s/ Gary P. Fayard
Name: Gary P. Fayard
Title: Executive Vice President and Chief Financial Officer

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the date indicated.

Signature		Title	Date
Muhtar Kent	/s/ Muhtar Kent	Chairman, Board of Directors, Chief Executive Officer and a Director (Principal executive officer)	February 27, 2012
Gary P. Fayard	/s/ Gary P. Fayard	Executive Vice President and Chief Financial Officer (Principal financial officer)	February 27, 2012
Kathy N. Waller	/s/ Kathy N. Waller	Vice President and Controller (Principal accounting officer)	February 27, 2012
Herbert A. Allen	*	Director	February 27, 2012
Ronald W. Allen	*	Director	February 27, 2012
Howard G. Buffett	*	Director	February 27, 2012
Richard M. Daley	*	Director	February 27, 2012
Barry Diller	*	Director	February 27, 2012
Evan G. Greenberg	*	Director	February 27, 2012
Alexis M. Herman	*	Director	February 27, 2012

* Donald R. Keough	Director	February 27, 2012

Signature	Title	Date
* Robert A. Kotick	Director	February 27, 2012
* Maria Elena Lagomasino	Director	February 27, 2012
* Donald F. McHenry	Director	February 27, 2012
* Sam Nunn	Director	February 27, 2012
* James D. Robinson III	Director	February 27, 2012
* Peter V. Ueberroth	Director	February 27, 2012
* Jacob Wallenberg	Director	February 27, 2012
* James B. Williams	Director	February 27, 2012

*By: /s/ Gloria K. Bowden
Gloria K. Bowden Attorney-in-Fact

Pursuant to the requirements of the Securities Act of 1933, the trustees (or other persons who administer the employee benefit plan) have duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, on this 27th day of February, 2012.

THE COCA-COLA COMPANY 401(K) PLAN

By: /s/ Susan M. Fleming
Name: Susan M. Fleming
Title: Chairman, The Coca-Cola Company Benefits Committee

EXHIBIT INDEX

Exhibit No.	Description
23.1	Consent of Ernst & Young LLP
24.1	Powers of Attorney