

THE COCA-COLA COMPANY AND SUBSIDIARIES
Reconciliation of GAAP and Non-GAAP Financial Measures
(UNAUDITED)

Gross Margin:

	Three Months Ended September 30, 2016	Three Months Ended October 2, 2015	Basis Point Growth (Decline)
Reported (GAAP)	61.15%	59.95%	120
Items Impacting Comparability (Non-GAAP)	0.04%	(0.72%)	
Comparable Gross Margin (Non-GAAP)	61.11%	60.67%	45
Comparable Currency Impact (Non-GAAP)	(0.81%)	0.00%	
Comparable Currency Neutral Gross Margin (Non-GAAP)	61.92%	60.67%	125
Comparable Structural Impact (Non-GAAP)	(1.18%)	(1.28%)	
Comparable Currency Neutral Gross Margin (Structurally Adjusted) (Non-GAAP)	63.10%	61.95%	115

Note: Certain basis point changes may not recalculate using the rounded percentages provided.