

October 17, 2005

via facsimile and U.S. mail

Mr. Randy J. Vest  
Vice President and Controller  
Kimberly-Clark Corporation  
P. O. Box 619100  
Dallas, Texas

Re: Kimberly-Clark Corporation  
Form 10-K for the year ended December 31, 2004  
File No. 001-00225

Dear Mr. Vest:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

William Choi  
Branch Chief

Randy J. Vest  
Kimberly-Clark Corporation  
August 19, 2005  
page 4

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

DIVISION OF  
CORPORATION FINANCE