

Mail Stop 4561

June 25, 2007

Thomas J. Falk
Chief Executive Officer
Kimberly-Clark Corporation
P.O. Box 619100
Dallas, Texas 75261-9100

**Re: Form 10-K for Fiscal Year Ended December 31, 2006
File No. 1-00225**

Dear Mr. Falk:

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

Sincerely,

Mark Kronforst
Accounting Branch Chief