



**Kimberly-Clark**

**Ronald D. Mc Cray**  
Vice President  
Associate General Counsel  
and Secretary

0356

August 8, 2002

VIA Federal Express

Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, D.C. 20549

Attention: Mr. Jonathon G. Katz, Secretary

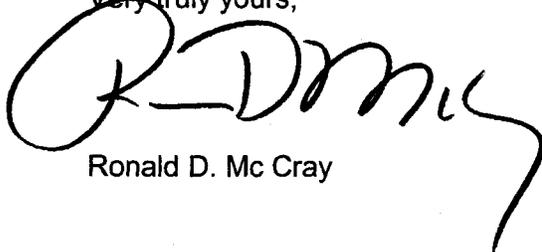
Re: **Securities and Exchange Commission File No. 4-460:**  
Order Requiring the Filing of Sworn Statements Pursuant to  
Section 21(a) (1) of the Securities Exchange Act of 1934  
(the "Order")

Ladies and Gentlemen:

Enclosed are the written statements, under oath, of Wayne R. Sanders, Chief Executive Officer, and John W. Donehower, Chief Financial Officer, of Kimberly-Clark Corporation in response to the Order. If you have any questions regarding the enclosed certificates, please call me at 972-281-1217.

We would appreciate your stamping the enclosed acknowledgement copy of this letter with the date and time of filing and returning it to me in the enclosed self-addressed, stamped envelope.

Very truly yours,



Ronald D. Mc Cray

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Enclosures

**Statement Under Oath of Principal Financial Officer  
Regarding Facts and Circumstances Relating to Exchange Act Filings**

I, John W. Donehower, state and attest that:

(1) To the best of my knowledge, based upon a review of the covered reports of Kimberly-Clark Corporation, and, except as corrected or supplemented in a subsequent covered report:

- no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
- no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).

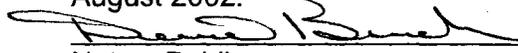
(2) I have reviewed the contents of this statement with the Company's audit committee.

(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":

- Annual Report of Kimberly-Clark Corporation on Form 10-K filed with the Commission on March 18, 2002.
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Kimberly-Clark Corporation filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.

  
 \_\_\_\_\_  
 John W. Donehower  
 Senior Vice President and  
 Chief Financial Officer  
 (principal financial officer)  
 August 8, 2002

Subscribed and sworn to  
before me this 7<sup>th</sup> day of  
August 2002.

  
 \_\_\_\_\_  
 Notary Public

My Commission Expires: 9-6-04

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