



DIVISION OF  
CORPORATION FINANCE

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

July 16, 2010

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

**RE: Kimberly-Clark Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2009**  
**File No.: 1-00225**

Dear Mr. Falk:

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

Sincerely,

John Reynolds  
Assistant Director  
Office of Beverages, Apparel and  
Health Care Services