



DIVISION OF
CORPORATION FINANCE

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

November 5, 2010

Via U.S. Mail

Jon R. Moeller
Chief Financial Officer
The Procter & Gamble Company
One Procter & Gamble Plaza
Cincinnati, OH 45202

**Re: The Procter & Gamble Company
Form 10-K for the Fiscal Year Ended June 30, 2010
Filed August 13, 2010**

**Definitive Proxy Statement on Schedule 14A
Filed August 27, 2010**

Dear Mr. Moeller:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Pamela A. Long
Assistant Director

cc: E.J. Wunsch (*via facsimile (513) 983-2611*)
Associate General Counsel
The Procter & Gamble Company