



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
**SECURITIES AND EXCHANGE COMMISSION**  
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

September 18, 2017

Via E-mail

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

**Re: Procter & Gamble Co.**  
**Form 10-K for Fiscal Year Ended June 30, 2017**  
**Filed August 7, 2017**  
**File No. 1-434**

Dear Mr. Moeller:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ W. John Cash

W. John Cash  
Branch Chief  
Office of Manufacturing and  
Construction