

UNITED STATES OF AMERICA FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20580

April 24, 2006

Kathryn Fenton, Esq. Montgomery Kosma, Esq. Jones Day 51 Louisiana Avenue, N.W. Washington, DC 20001-1700

Re: The Procter & Gamble Company and The Gillette Company Docket No. C-4151

Dear Ms. Fenton and Mr. Kosma:

This letter responds to the February 28, 2006, Divestiture Petition ("Petition") of The Procter & Gamble Company ("P&G") requesting that the Commission approve P&G's proposed divestiture of the APDO Assets to The Dial Corporation ("Dial"), pursuant to the order in this matter. The application was placed on the public record for comments until March 29, 2005, and no comments were received.

After consideration of the proposed divestiture as set forth in the Petition and supplemental documents, as well as other available information, the Commission has determined to approve the proposed divestiture of the APDO Assets to Dial. In according its approval, the Commission has relied upon the information submitted and representations made in connection with P&G's Petition, and has assumed them to be accurate and complete.

By direction of the Commission, Chairman Majoras not participating, and Commissioner Harbour and Commissioner Kovacic recused.

Donald S. Clark Secretary

cc: Steven Kaiser, Esq. Cleary Gottlieb Steen & Hamilton LLP 2000 Pennsylvania Ave., NW Washington, DC 20006