

March 15, 1994

Securities and Exchange Commission
Operations Center, Stop 0-7
6432 General Green Way
Alexandria, Virginia 22312

Re: Kimberly-Clark Corporation; Registration
Statement on Form S-3;
Registration No. 33-52343 (Mississippi Business
Finance Corporation Industrial Development
Revenue Bonds, Series 1994 (Kimberly-Clark
Corporation Project))

Gentlemen:

In accordance with Rule 477 under the Securities Act of 1933 (the "Securities Act"), Kimberly-Clark Corporation (the "Registrant") hereby applies for withdrawal of the above-referenced registration statement and requests that the Commission find such withdrawal to be consistent with the public interest and the protection of investors and consent thereto.

After a series of discussions and correspondence between counsel for the Registrant and counsel for Goldman, Sachs & Co., the underwriter of the proposed bond offering, on the one hand, and Messrs. Barry Summer and Andrew Petillon of the Staff, on the other hand, the Registrant has determined that given its time constraints and prevailing conditions in the bond market, a public offering of the bonds is no longer practicable.

Pursuant to Rule 477(c) under the Securities Act, please issue a withdrawal order for the above-referenced registration statement. In order for us to confirm the granting of such order, please fax a copy of such order to David M. Dolan, counsel to the Registrant, at (214) 830-1578.

Thank you.

Very truly yours,

/s/ O. George Everbach
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O. George Everbach

OGE/dmd

cc: Barry Summer, Esq.
Andrew Petillon, Esq.

