

PROCTER & GAMBLE CO  
Form 8-K  
May 19, 2010

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549  
FORM 8-K  
CURRENT REPORT**

**Pursuant to Section 13 OR 15(d) of The Securities Exchange Act Of 1934**

**Date of Report (Date of earliest event reported) May 19, 2010**

**THE PROCTER & GAMBLE COMPANY**

(Exact name of registrant as specified in its charter)

Ohio

1-434

31-0411980

(State or other jurisdiction  
of incorporation)

(Commission File  
Number)

(IRS Employer  
Identification  
Number)

One Procter & Gamble Plaza, Cincinnati, Ohio

45202

(Address of principal executive offices)

Zip Code

(513) 983-1100

45202

(Registrant's telephone number, including area code)

Zip Code

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**Item 8.01 Other Events.**

On May 19, 2010, The Procter & Gamble Company (the Company ) closed an underwritten public offering of ¥100,000,000,000 aggregate principal amount of 0.95% Notes due 2015 under the Company s Registration Statement on Form S-3 (Registration No. 333-161767) (the Registration Statement ). Legal opinions related to these notes are attached hereto as Exhibits (5)(a) and (5)(c) and are incorporated herein by reference.

**Item 9.01 Financial Statements and Exhibits.**

(d) The following exhibits are being filed with this Current Report on Form 8-K.

**Exhibit**

**Number Description**

(5)(a) Opinion of Jason P. Muncy, Esq., Senior Counsel of the Company.

(5)(c) Opinion of Fried, Frank, Harris, Shriver & Jacobson LLP, which is referred to in the opinion filed as Exhibit (5)(a).

(23)(a) Consent of Jason P. Muncy, Esq., which is contained in his opinion filed as Exhibit (5)(a).

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**SIGNATURE**

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this Report to be signed on its behalf by the undersigned hereunto duly authorized.

**THE PROCTER & GAMBLE COMPANY**

BY: /s/ E.J. WUNSCH  
E.J. Wunsch  
Assistant Secretary  
May 19, 2010

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**EXHIBIT INDEX**

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| (23)(a)                   | Consent of Jason P. Muncy, Esq., which is contained in his opinion filed as Exhibit (5)(a).                           |