



August 10, 1994

Mrs. Theda Jessen  
9138 Beaconlight Court  
Dayton, Ohio 45458

Dear Mrs. Jessen:

Thank you for your recent letter concerning tobacco-related issues and for the copy of the Special Report of the American Council on Science and Health by Clifford E. Douglas.

As you suggested in your letter, Kimberly-Clark has received questions from the Food and Drug Administration concerning the manufacture of reconstituted tobacco at our French subsidiary, LTR Industries. In connection with its inquiry, representatives of the FDA visited the LTR manufacturing facility in LeMans, France in April.

Although the report by Mr. Douglas states that the LTR reconstitution process is used globally, this is not the case. LTR operates totally outside the United States; it does not sell any of its reconstituted tobacco products in the U.S. and all of its customers are located outside of the U.S. Moreover, Kimberly-Clark does not have the technology in place in the United States to adjust the level of nicotine in reconstituted tobacco processed or sold in this country.

LTR manufactures reconstituted tobacco with nicotine levels specified by its customers. Although LTR is able to reduce the nicotine content in reconstituted tobacco through its reconstitution process, the customer establishes the desired level of nicotine.

Your offer to represent Kimberly-Clark as a supporter of our policies is very kind. However, Kimberly-Clark has a long established policy that only officers of the company may represent the company as spokespersons. I am sure you understand the potential problems that could result from exceptions to this policy.

In addition, I am afraid that it would not be appropriate for you to visit the LTR facility in France. In order to preserve confidential information in the manufacturing process and to minimize the disruption of work in our mills, it is our policy to restrict the ability of non-management personnel to tour Kimberly-Clark facilities.

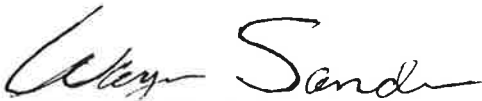
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Thank you for your continued interest in Kimberly-Clark. I hope that your upcoming visit to Paris is a pleasant one.

Very truly yours,



Wayne R. Sanders