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PROCTER & GAMBLE CO
Form 8-K
October 27, 2004

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) October 27, 2004

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)
Registrant's telephone number, including area code	(513) 983-1100	-----

ITEM 2.02 RESULTS OF OPERATIONS AND FINANCIAL CONDITION

On October 27, 2004, The Procter & Gamble Company (the "Company") issued a press release with respect to earnings for the quarter ended September 30, 2004. The Company is furnishing this 8-K pursuant to Item 2.02, "Results of Operations and Financial Condition".

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

/S/ JAMES J. JOHNSON

James J. Johnson, Chief Legal Officer
and Secretary
October 27, 2004

EXHIBITS

99. News Release by The Procter & Gamble Company dated October 27, 2004.