



Procter & Gamble
 Shareholder Services
 PO Box 5572
 Cincinnati OH 45201-5572

July 7, 2006

Re: Your Gillette Common Stock Certificates – Gillette/P&G Merger Effective 10/1/05

Dear Sir/Madam,

Our records indicate that we have not received for exchange all common stock certificates of The Gillette Company registered in your name (as shown above). Gillette shares are no longer traded and until all of your Gillette common stock certificates are surrendered for exchange, you will not receive your P&G shares.

It is important that all of your original certificates are surrendered, as partial surrenders and copies of certificates cannot be processed. The Gillette certificates you hold are listed below. On the reverse side of this letter is an Affidavit of Lost, Stolen or Destroyed Certificates form to be used in the event any of your Gillette certificates cannot be located. A lost securities bond premium is required to replace any such lost, stolen or destroyed certificates.

Your Gillette certificates and accompanying paperwork should be mailed to the address at the top of this page.

It is important to surrender your Gillette common stock certificates in a timely manner. Distributions on your P&G common stock entitlement, such as dividends, are being held pending your certificate exchange. If your Gillette certificates remain unexchanged for too long, your P&G share entitlement (including any/all subsequent distributions thereon) could eventually become the property of P&G or transferred to the state as unclaimed property.

For further assistance, please call P&G Shareholder Services:

1-800-742-6253 (Mon. - Fri., 9:00 a.m. – 4:00 p.m. Eastern Time). For calls outside of the U.S. (513) 983-3034.

TRANSMITTAL FORM – THE GILLETTE COMPANY/THE PROCTER & GAMBLE COMPANY MERGER

THIS TRANSMITTAL FORM MUST ACCOMPANY CERTIFICATE(S) FOR SHARES OF THE GILLETTE COMPANY COMMON STOCK WHEN YOU EXCHANGE THEM FOR SHARES OF THE PROCTER & GAMBLE COMPANY COMMON STOCK. THIS EXCHANGE, IF IN PROPER FORM, WILL RESULT IN WHOLE SHARES OF P&G COMMON STOCK BEING CREDITED TO YOU IN BOOK ENTRY (DRS) FORM. YOU WILL RECEIVE A CHECK FOR THE CASH IN LIEU OF ANY FRACTIONAL P&G SHARES.

I/WE, THE UNDERSIGNED, SURRENDER TO YOU FOR EXCHANGE THE SHARES OF THE GILLETTE COMPANY COMMON STOCK IDENTIFIED IN THE UPPER RIGHT CORNER OF THIS CARD. ACCOUNTS HAVING IN EXCESS OF SIX CERTIFICATES WILL SHOW ONLY THE NUMBER OF CERTIFICATES. I/WE CERTIFY THAT I/WE HAVE FULL AUTHORITY TO SURRENDER THE CERTIFICATE(S) FOR SHARES OF THE GILLETTE COMPANY COMMON STOCK AND SUCH SHARES ARE FREE AND CLEAR OF ALL LIENS, RESTRICTIONS, ADVERSE CLAIMS AND ENCUMBRANCES, AND I/WE HAVE COMPLIED WITH ALL REQUIREMENTS AS STATED IN THE INSTRUCTIONS MAILED WITH THIS CARD AND UNDERSTAND THAT RISK OF LOSS AND TITLE TO THE CERTIFICATE(S) WILL PASS, ONLY UPON PROPER DELIVERY OF THE CERTIFICATE(S) TO YOU.

TOTAL SHARES

TAXPAYER CERTIFICATION

PLEASE COMPLETE THE SUBSTITUTE W-9 FORM ON THE REVERSE SIDE OF THIS FORM.

LOST, STOLEN OR DESTROYED CERTIFICATE(S)
 IF THE CERTIFICATE(S) REPRESENTING SHARES OF THE GILLETTE COMPANY COMMON STOCK HAS BEEN LOST, STOLEN OR DESTROYED PLEASE CHECK THE BOX AND COMPLETE AND RETURN THE AFFIDAVIT OF LOST, STOLEN OR DESTROYED CERTIFICATES ON THE REVERSE SIDE OF THIS CARD

RETURN THIS CARD ALONG WITH YOUR STOCK CERTIFICATE(S) IN THE ENCLOSED ENVELOPE TO:
THE PROCTER & GAMBLE COMPANY
P.O. BOX 5572
CINCINNATI OH 45201-5572

Mark address changes below as necessary.

SIGNATURE: Card must be signed by registered holder(s) exactly as name(s) appear(s) on certificate(s) or by person(s) authorized to sign on behalf of registered holder(s) by documents transmitted herewith.

 Date Shareholder Signature

 Date Co-Owner Signature

AFFIDAVIT OF LOST, STOLEN OR DESTROYED CERTIFICATE(S)

THIS FORM IS TO BE COMPLETED ONLY IF YOU CANNOT LOCATE YOUR GILLETTE COMMON STOCK CERTIFICATE(S)

STATE OF _____
 COUNTY OF _____

NAME OF SHAREHOLDER _____
 ADDRESS _____
 CITY/STATE/ZIP _____

CERTIFICATE NUMBER(S) _____ for _____ share(s) and
 (If unknown, leave blank) _____ for _____ share(s) of The Gillette Company common stock

The undersigned person(s) say(s) that:

(1) The original certificate was _____ endorsed. (2) Deponent has made or caused to be made diligent search for the Original, and has been unable to find or recover the same; Deponent has not sold assigned, transferred, deposited under any agreement, or hypothecated the Original or an interest therein, or signed any Power of Attorney or other authorization respecting same which is now outstanding and in force; and no person, firm or corporation other than Deponent has any right, title, claim, equity or interest in, to, or respecting the Original or the proceeds thereof. (4) Deponent hereby requests, and this affidavit of loss and indemnity agreement is made for the purpose of inducing company, its transfer agents, registrars and trustees (a) to refuse to recognize any person other than Deponent as the owner of the Original and to refuse to make payment, transfer delivery or exchange called for by the Original to any other person other than the Deponent or to refuse to take any other action pursuant to the request or demand of any person other than the Deponent, and (b) to issue a new or duplicate or definitive security in substitution for the Original, or to make the payment, transfer, registration, delivery or exchange called for by the Original, without the surrender thereof for cancellation. (5) If Deponent should find or recover the Original, Deponent will immediately surrender the same to the Company for cancellation without receiving any consideration therefore. (6) Deponent agrees in consideration of the foregoing to indemnify and protect the Company, and any and all of its Transfer Agents, Registrars, Trustees, Fiscal or Paying Agents and Depositories, individually and as Trustee, Depository, Fiscal or Paying Agent, Registrar, Transfer agent and in any other capacity, their respective legal representatives, successors, and assigns, and expense (including attorney's fees) in connection with, or arising out of their compliance with the request of Deponent herein.

HOW TO CALCULATE YOUR REPLACEMENT BOND PREMIUM PAYMENT

Number of Shares to be replaced	TOTAL Bond Premium Payment Required (Minimum \$10.00)
_____	_____
X	=

	per share

Signed by the Deponent this _____ day of _____, 20__.

Signature of Deponent (Shareholder) _____

Signature of Co-Deponent (Joint Holder or Co-Trustee(s)) _____

Notary Public (Affix Seal) _____

(NOTE: Notary required for all replacements)

Substitute Form W-9

Part 1 - PLEASE PROVIDE YOUR TAXPAYER IDENTIFICATION NUMBER (TIN) IN THE BOX AT THE RIGHT AND CERTIFY BY SIGNING AND DATING BELOW

Social Security No.
 OR
 Employer ID No.

CERTIFICATION-UNDER THE PENALTIES OF PERJURY I CERTIFY THAT (1) THE NUMBER SHOWN ON THIS FORM IS MY CORRECT TIN (OR I AM WAITING FOR A NUMBER TO BE ISSUED TO ME) (2) I AM NOT SUBJECT TO BACKUP WITHHOLDING BECAUSE (A) I AM EXEMPT FROM BACKUP WITHHOLDING, OR (B) I HAVE NOT BEEN NOTIFIED BY THE INTERNAL REVENUE SERVICE ("IRS") THAT I AM SUBJECT TO BACKUP WITHHOLDING AS A RESULT OF A FAILURE TO REPORT ALL INTEREST OR DIVIDEND, OR (C) THE IRS HAS NOTIFIED ME THAT I AM NO LONGER SUBJECT TO BACKUP WITHHOLDING (YOU MUST CROSS OUT ITEM (2) ABOVE IF YOU HAVE BEEN NOTIFIED BY THE IRS THAT YOU ARE SUBJECT TO BACKUP WITHHOLDING BECAUSE OF UNDER REPORTING INTEREST OR DIVIDENDS ON YOUR TAX RETURN) AND (3) I AM A U.S.PERSON (INCLUDING A U.S. RESIDENT ALIEN).

Part 2 - TIN applied for (or intended to apply for in near future) CHECK BOX IF APPLICABLE

Part 3 - EXEMPT PAYEE

Department of the Treasury, Internal Revenue Service

Payer's Request for Taxpayer Identification Number (TIN)

Signature _____
 Name _____
 Address _____
 Date _____

YOU MUST COMPLETE THE FOLLOWING CERTIFICATE IF YOU CHECKED THE BOX IN PART 2 OF THE SUBSTITUTE W-9 FORM

CERTIFICATE OF AWAITING TAXPAYER IDENTIFICATION NUMBER
 I certify under the penalties of perjury that a TIN has not been issued to me, and either (1) I have mailed or delivered an application to receive a TIN to the appropriate IRS Center or Social Security Administration Office or (2) I intend to mail or deliver an application in the near future. I understand that if I do not provide a TIN within 60 days, 28% of all reportable payments made to me thereafter will be withheld until I provide a number.

Signature _____ Date _____
 Name (Please print) _____

SPECIAL TRANSFER INSTRUCTIONS

Medallion Guarantee Required

(Place Medallion STAMP Here)

Entitlements will be issued in the name shown on the FRONT of this form unless otherwise instructed below.

Issue to: NAME: _____

(Please Print)

ADDRESS: _____

(Include Zip Code)

(Employer Identification or Social Security Number)

Shareholder Signature _____

Signature of Joint Owner: _____

SPECIAL DELIVERY INSTRUCTIONS

Entitlements will be mailed to the address shown on the FRONT of this form (or to the person and address listed above) unless otherwise instructed below.

Mail To: ATTENTION: _____

ADDRESS: _____