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PROCTER & GAMBLE CO  
Form 8-K  
April 26, 2004

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) April 26, 2004

THE PROCTER & GAMBLE COMPANY

-----  
(Exact name of registrant as specified in its charter)

Ohio

1-434

31-0411980

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(State or other jurisdiction  
of incorporation)

(Commission  
File Number)

(IRS Employer  
Identification No.)

One Procter & Gamble Plaza, Cincinnati, Ohio

45202

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(Address of principal executive offices)

(Zip Code)

Registrant's telephone number, including area code (513) 983-1100  
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ITEM 9. REGULATION FD DISCLOSURE

On April 26, 2004, The Procter & Gamble Company (the "Company") issued a news release announcing an alternative to the Wella Dividend Proposal. The Company is furnishing this 8-K pursuant to Item 9, "Regulation FD Disclosure".

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/ CHRIS B. WALTHER

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Chris B. Walther, Assistant Secretary  
April 26, 2004

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EXHIBITS

99. News Release by The Procter & Gamble Company dated April 26, 2004.