

## **Kimberly-Clark Corporation**

### **Guidelines for Hiring Employees of Independent Auditors**

The Audit Committee has adopted the following guidelines for the hiring by the Corporation of employees and former employees of the Corporation's Auditors. These guidelines apply to Kimberly-Clark Corporation and all of its subsidiaries and equity affiliates and are effective June 11, 2008.

*Capitalized terms used in these guidelines are defined below.*

#### **Hiring of Partners, Principals, Stockholders, and Other Professional Employees of Auditors**

A current or former partner, principal, stockholder or other professional employee of the Corporation's independent auditors (Auditors) may only be hired by the Corporation with the prior approval of the Corporation's Chief Financial Officer (CFO) and Controller.

#### **Report to Audit Committee**

The CFO shall report annually to the Audit Committee the preceding year's hires from the Auditors, if any, and shall report promptly to the Chief Executive Officer of the Corporation and the Chairman of the Audit Committee any hire of any person who has served as a partner, principal or stockholder of the Auditors during the preceding three years or who has served at any time as a member of the Audit Engagement Team.

#### **Hiring Guidelines**

##### Audit Engagement Team

No current or former member of the Audit Engagement Team can be hired by the Corporation for a Financial Reporting Oversight Role until at least three years following the termination of that member's service on the Audit Engagement Team.

##### Independence

In addition, a current or former partner, principal, stockholder or other professional employee of the Auditors may only be hired by the Corporation for a Financial Reporting Oversight Role if at the time of hiring such employee is independent from the Auditors. The standards for determining independence are intended to be consistent with applicable laws, rules and regulations, including those of the Securities and Exchange Commission and the New York Stock Exchange. In making this determination the CFO and Controller shall consider all relevant facts and circumstances including the position the employee held with the Auditors, the prospective position in the Corporation and any continuing financial arrangement the individual may have with the Auditors.

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#### **Definitions**

- “Audit Engagement Team” means any partner, principal, stockholder, director, manager, staff, advising member of the department of professional practice, reviewing actuary, tax professional or any other professional employee of the Auditors having responsibility for providing audit assurance with respect to an audit opinion on the Corporation’s financial statements, including consolidated financial statements and any subsidiary financial statements, except that for purposes of this policy, personnel, other than the lead or concurring partner, who provided less than ten hours of services to the Corporation during the applicable year, shall not be considered a member of the Audit Engagement Team.
- “Financial Reporting Oversight Role” means a role in which a person is in a position to or does exercise significant influence over the contents of the Corporation’s financial statements or anyone who prepares them. This would include the Board of Directors, chief executive officer, president, chief financial officer, chief accounting officer, controller, general counsel, vice president-internal audit, vice president-taxes, sector president, treasurer or any equivalent position.