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PROCTER & GAMBLE CO
Form 8-K
October 24, 2002

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 8-K/A

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 24, 2002

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 5. OTHER EVENTS

As disclosed in its Annual Report on Form 10-K, on May 31, 2002, The Procter & Gamble Company (the "Company") completed its spin-off of the Jif and Crisco brands. In addition, effective July 1, 2002, the Company realigned the management of its feminine care business from Baby, Feminine & Family Care to Beauty Care.

To reflect these management and business changes, the Company has realigned its internal and external reporting segments. Beginning in the first quarter of fiscal year 2003 (July - September 2002), the feminine care business will be included in the Beauty Care segment, and the former Baby, Feminine & Family Care segment will become Baby & Family Care. The former Food & Beverage segment will be renamed Snacks & Beverages, reflecting the remaining businesses.

As required by FASB Statement No. 131, DISCLOSURES ABOUT SEGMENTS OF AN ENTERPRISE AND RELATED INFORMATION, prior year segment results have been reclassified to reflect these changes and provide comparable current and historical results. The elements of the former Food & Beverage segment that were spun off or divested, including Jif, Crisco and commercial shortening and oils, are now presented as part of Corporate. This change affects only the presentation of segment results and does not affect the consolidated results of The Procter & Gamble Company.

For information, selected interim segment information is provided in this 8-K filing. Full segment information will be presented in the Company's next annual filing.

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P&G is filing this 8-K pursuant to the SEC's Regulation FD.

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/ SHARON E. ABRAMS

Sharon E. Abrams, Secretary
October 24, 2002

Exhibit

99. Fiscal Year 2002 Business Segment Earnings Information.