



San Juan, Puerto Rico, April 18, 2001

TO WHOM IT MAY CONCERN:

It is important to look back and summarize the progress achieved during the project between London Consulting Group and Kimberly-Clark Puerto Rico, Inc., named "Programa de Incremento en Ventas y Utilidad Operacional por Diferenciación en Servicio" that now comes to an end.

Our project focused on the key area of Supply Chain Management. We specifically worked on the Logistics side (inventory control, warehousing, distribution), and on the commercial side (coordination of the sales force and service level). The results obtained are reflected in the P&L of our company and represent a ROI of 8:1. We are now confident that we have the appropriate mechanisms to guarantee the continued growth of these benefits.

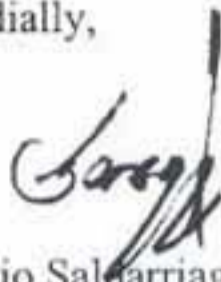
Some of the most important results obtained were:

- A Service Level improvement from 24% to 85%, maintaining a positive trend.
- A reduction of lost sales due to the lack of inventory (warehouse out of stock) of \$2.75 millions per year; an improvement of more than 50% from the reference point.
- An increase of the Sales Merchandisers scheduled routing compliance from 46% to 82%, which in turn favored a 20% increase in sales.
- An increase of more than 90% on warehouse shipping productivity, truck unloading efficiency, inventory control, and a reduction of obsolete-item stock.

We also reached the qualitative objectives, which are hard to measure. Specifically, we were able to improve the organizational culture to encourage teamwork and focus in results.

In conclusion, we highly recommend the London Consulting Group, which proved to be an organization of professionals that can successfully improve the competitiveness of organizations. Also, we are currently employing the services of London to productively integrate a new acquired firm, as well as for a commercial productivity project.

Cordially,



Sergio Salazarriaga
Managing Director