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PROCTER & GAMBLE CO Form 8-K February 01, 2008

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)

January 31, 2008

THE PROCTER & GAMBLE COMPANY

(Exact name of registrant as specified in its charter)

Ohio	1-434	31-0411980
(State or other	(Commission File	(IRS Employer
jurisdiction	Number)	Identification Number)
of incorporation)		

One Procter & Gamble Plaza, Cincinnati, 45202

Ohio

(Address of principal executive offices) Zip Code

(513) 983-1100 45202 (Registrant's telephone number, including area code) Zip Code

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- " Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

ITEM 2.02 RESULTS OF OPERATIONS AND FINANCIAL CONDITION ITEM 7.01 REGULATION FD DISCLOSURE

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On January 31, 2008, The Procter & Gamble Company (the "Company") issued a news release with respect to earnings for the quarter ended December 31, 2007 and announcing the Company's intention to separate its coffee business through a spin-off or a split-off transaction. The Company is furnishing this 8-K pursuant to Item 2.02, "Results of Operations and Financial Condition" and Item 7.01, "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/ E. J. WUNSCH ______

Assistant Secretary January 31, 2008

EXHIBIT(S)

99. News Release by The Procter & Gamble Company dated January 31, 2008.