



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

June 21, 2007

Mr. Rudolph Harold Peter Markham, Financial Director
Unilever PLC
PO Box 68, Unilever House
100 Victoria Embankment
London EC4P 4BQ
United Kingdom

Re: Unilever PLC
Form 20-F for the Fiscal Year Ended December 31, 2006
Filed March 29, 2007
File No. 001-14546

Unilever NV
Form 20-F for the Fiscal Year Ended December 31, 2006
Filed March 29, 2007
File No. 001-14547

Dear Mr. Markham:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

April Sifford
Branch Chief

cc: via facsimile
David A. Schwartz
(201) 894-2727