



DIVISION OF  
CORPORATION FINANCE

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

August 20, 2013

Via E-mail

Mr. Raoul Jean-Marc Sidney Huet  
Chief Financial Officer  
Unilever N.V. & Unilever PLC  
Unilever House, 100 Victoria Embankment  
London EC4Y 0DY, United Kingdom

**RE: Unilever N.V.  
Form 20-F for the Year Ended December 31, 2012  
Filed March 8, 2013  
File No. 1-4547**

**Unilever PLC  
Form 20-F for the Year Ended December 31, 2012  
Filed March 8, 2013  
File No. 1-4546**

Dear Mr. Huet:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Melissa N. Rocha

Melissa N. Rocha  
Senior Assistant Chief Accountant