



DIVISION OF
CORPORATION FINANCE

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

August 3, 2010

Via Mail and Facsimile (44(0)2078226108)

S.G. Williams
Group Secretary
Unilever plc
Unilever House
Blackfriars, London
England

Re: Unilever plc
Form 20-F for the Fiscal Year Ended December 31, 2009
Filed March 5, 2010
File No. 1-04546

Re: Unilever N.V.
Form 20-F for the Fiscal Year Ended December 31, 2009
Filed March 5, 2010
File No. 1-04547

Dear Mr. Williams:

We have limited our review of your filing to disclosure relating to your contacts with countries that have been identified as a state sponsor of terrorism, and we have the following comments. Our review with respect to this issue does not preclude further review by the Assistant Director group with respect to other issues. At this juncture, we are asking you to provide us with supplemental information, so that we may better understand your disclosure. Please be as detailed as necessary in your response. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filings. We look forward to working with you in these respects. We welcome any questions you may have about our comment or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

General

1. We note disclosure on page 132 of your annual report filed on Form 6-K regarding receiving revenues from Iran, Syria, Sudan and Cuba. Please provide us with an update relating to business activities in these countries since your letters

to us dated May 12, 2006 and July 28, 2006. In this respect, we note a June 2007 news article regarding the fact that Unilever Turkey was set to open a Carrefour in Tehran.

Please also tell us whether you have any subsidiaries in Iran, Syria, Sudan or Cuba, whether you maintain offices in these countries and the number of employees working in each country. We note in this regard a March 2010 news article discussing firms that do business with Iran and the U.S. government which states that you operate factories in Iran and maintain an office in Tehran. We note also that your disclosure relates solely to receiving revenue from sales in Iran, Syria, Sudan and Cuba.

In addition, please describe to us any agreements, commercial arrangements, or other contacts you have had with the governments of Iran, Syria, Sudan or Cuba, or entities controlled by these governments.

2. Please discuss the materiality of any contacts with Iran, Syria, Sudan or Cuba described in response to our prior comments and whether those contacts constitute a material investment risk for your security holders. You should address materiality in quantitative terms, including the approximate dollar amounts of any associated revenues, assets, and liabilities for the last three fiscal years and subsequent interim period. Also, address materiality in terms of qualitative factors that a reasonable investor would deem important in making an investment decision, including the potential impact of corporate activities upon a company's reputation and share value. As you may be aware, various state and municipal governments, universities, and other investors have proposed or adopted divestment or similar initiatives regarding investment in companies that do business with U.S.-designated state sponsors of terrorism. Your materiality analysis should address the potential impact of the investor sentiment evidenced by such actions directed toward companies that have operations associated with Iran, Syria, Sudan and Cuba.

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Please respond to these comments within 10 business days or tell us when you will provide us with a response. Please submit your response letter on EDGAR.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filings include all information required under the Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to the company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

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In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filings;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to 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.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filings or in response to our comments on your filings.

Please understand that we may have additional comments after we review your response to our comments. Please contact Jennifer Hardy, Special Counsel, at (202) 551-3767 if you have any questions about the comments or our review. You may also contact me at (202) 551-3470.

Sincerely,

Cecilia Blye, Chief
Office of Global Security Risk

cc: Roger Schwall
Assistant Director
Division of Corporation Finance