



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

May 17, 2017

Via E-mail

Mr. Graeme David Pitkethly  
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, 2016  
Filed February 28, 2017  
File No. 1-4547**

**Unilever PLC  
Form 20-F for the Year Ended December 31, 2016  
Filed February 28, 2017  
File No. 1-4546**

Dear Mr. Pitkethly:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Terence O'Brien

Terence O'Brien  
Accounting Branch Chief  
Office of Manufacturing and Construction