



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

February 9, 2006

Mr. Rudolph Markham  
Financial Director, Chief Financial Officer  
Unilever N.V.  
WEENA 455,  
3013 AL, Rotterdam, The Netherlands

**Re: Unilever N.V.**  
**Form 20-F for the Fiscal Year Ended December 31, 2004**  
**Filed March 24, 2005**  
**File No. 1-4547**

**Unilever PLC**  
**Form 20-F for the Fiscal Year Ended December 31, 2004**  
**Filed March 24, 2005**  
**File No. 1-4546**

Dear Mr. Markham:

We have completed our review of your Forms 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

April M. Sifford  
Branch Chief