



DIVISION OF
CORPORATION FINANCE

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

September 10, 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

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

Response Letter Filed August 23, 2010

Dear Mr. Williams:

We refer you to our comment letter dated August 3, 2010 regarding business contacts with Iran, Syria, Sudan and Cuba. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief
Office of Global Security Risk

cc: Roger Schwall
Assistant Director
Division of Corporation Finance