



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