



DIVISION OF
CORPORATION FINANCE

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

September 17, 2019

Graeme Pitkethly
Chief Financial Officer
Unilever PLC
100 Victoria Embankment
London, England

Re: Unilever PLC
Form 20-F for the Fiscal Year Ended December 31, 2018
Filed March 11, 2019
File No. 1-4546

Dear Mr. Pitkethly:

We have completed our review of your filing. 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,

Division of Corporation Finance
Office of Manufacturing and
Construction