



DIVISION OF  
CORPORATION FINANCE

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

December 19, 2022

Graeme Pitkethly  
Chief Financial Officer  
Unilever PLC  
100 Victoria Embankment  
London, EC4Y 0DY, United Kingdom

**Re: Unilever PLC**  
**Form 20-F for the Year Ended December 31, 2021**  
**Response dated August 19, 2022**  
**File No. 001-04546**

Dear Graeme 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 Industrial Applications and  
Services

cc: Maria Varsellona