



DIVISION OF  
CORPORATION FINANCE

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

October 31, 2024

Fernando Fernandez  
Chief Financial Officer  
UNILEVER PLC  
100 Victoria Embankment  
London, England

**Re: UNILEVER PLC**  
**Form 20-F for the Year Ended December 31, 2023**  
**Filed March 14, 2024**  
**File No. 001-04546**

Dear Fernando Fernandez:

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