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OFFICE OF INTERNATIONAL  
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Division of Corporate Finance  
Office of International Corporate Finance  
450 Fifth Street, N.W.  
Washington, D.C. 20549-0302  
Mail Stop 3-2  
U.S.A.

Vevey, 15 February 2007  
FXP/dme

Ladies and Gentlemen,

SUPL

Please find enclosed the following document of Nestlé S.A. (the "Company"):

- ◆ Today's Press Release entitled

**"Nestlé broadens strategic co-operation with Barry Callebaut in Europe"**

The Company hereby furnishes this document to the Commission under Rule 12g3-2(b) promulgated pursuant to the Securities Exchange Act of 1934, as amended.

Please do not hesitate to contact the undersigned (e-mail: [francois-xavier.perroud@nestle.com](mailto:francois-xavier.perroud@nestle.com)) should you have any questions.

Yours sincerely,

PROCESSED

MAR 02 2007

THOMSON  
FINANCIAL

F.X. Perroud  
Vice President

Encl.

END