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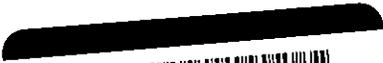
NESTLÉ S.A.

082-01252

JUN 13 2007

Securities and Exchange Commission  
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.



07024653

June 13, 2007

**PROCESSED SUPPL**

**Internet Posting of Rule 12g3-2(b) Materials JUN 27 2007**

Ladies and Gentlemen,

**THOMSON FINANCIAL**

The recently adopted revisions of Rule 12g3-2(b) of the Securities and Exchange Act of 1934, as amended, will permit Nestlé S.A., a company registered in Switzerland, who maintains a Rule 12g3-2(b) exemption, to post documents, required to be filed with the SWX Swiss Exchange, on its proprietary internet website in lieu of furnishing the Securities and Exchange Commission (SEC) with such documents in paper format.

In order to satisfy such document submission conditions of Rule 12g3-2(b), as amended, please be informed that, pursuant to new Rule 12g3-2(e), English versions of Nestlé S.A.'s Management Report (including annual financial statements), interim reports, documents directly distributed to the holders of Nestlé S.A. securities, the Annual Information Update, press releases as well as other communications are and will be published on Nestlé S.A.'s website at <http://www.nestle.com>.

Nestlé S.A. shall continue to file to the SEC in paper format a copy of all documents filed with the SWX Swiss Exchange which are not posted on the above-mentioned website.

Please do not hesitate to contact the undersigned (phone: +41 21 924 2719; e-mail: [michele.burger@nestle.com](mailto:michele.burger@nestle.com)) should you have any questions.

Yours sincerely,

Nestlé S.A.

*June 14/25*

Michèle Burger

**END**