



Unilever PLC
Unilever House
Blackfriars
London EC4P 4BQ

T: +44 (0)20 7822 5252
F: +44 (0)20 7822 5951/5898
www.unilever.com

Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549 -1090
USA

21 September 2007

Dear Sirs

Ref: File Number S7-13-07

**ACCEPTANCE FROM FOREIGN PRIVATE ISSUERS OF FINANCIAL STATEMENTS PREPARED
IN ACCORDANCE WITH INTERNATIONAL FINANCIAL REPORTING STANDARDS WITHOUT
RECONCILIATION TO US GAAP**

Unilever N.V. (NV) and Unilever PLC (PLC) are public limited companies registered in the Netherlands and in England and Wales respectively. Our shares are listed on Euronext Amsterdam and the London Stock Exchange, and also as New York Registry Shares and American Depositary Receipts on the New York Stock Exchange. NV and PLC, together with their group companies, operate as a single economic entity and constitute a single reporting entity for the purposes of presenting consolidated accounts for the Unilever Group.

Our listings on the New York Stock Exchange require us to file Form 20-F documents, which include a reconciliation of our reported IFRS results to US GAAP. We therefore welcome the opportunity to respond to your recently announced proposal to remove this reconciliation requirement from the Form 20-F. In our comments below we focus on the issues of principal interest to Unilever.

Summary

We are very supportive of the SEC proposal for annual reporting. It offers appreciable savings in complexity and clarity which improve our communication with shareholders. We believe that the principal focus of our shareholders is on our reported IFRS numbers.

We also support continuing progress towards convergence, which is reducing the differences between IFRS and US GAAP, with the consequence that the value of the reconciliation to our shareholders is diminishing.

Interim financial information

In the event that the SEC decided that it could not immediately eliminate the requirement for a US GAAP reconciliation in annual 20-F reporting, we would welcome its removal from any interim financial statements that we would be required to file in support of our shelf registration. Your early guidance on this would be appreciated in order to help us plan our approach to reporting for 2008.

Compliance with IFRS published by the IASB

As our primary listings are on regulated markets within the EU, we are required under EU law to prepare our financial statements in accordance with IFRS endorsed by the European Commission for use within the EU.

We recognise that differences may arise between IFRS endorsed for use within the EU and IFRS published by the IASB and that this eventuality would be outside of our control. We also recognise that the SEC has made it very clear that IFRS that has been subject to 'carve-out' or amendment would not be acceptable for filing purposes. We understand the reasons for this and support the use of IFRS published by the IASB.

We are concerned, however, that the interaction of the SEC's requirements and those of EU law could result in Unilever having to prepare two sets of financial statements: one prepared in accordance with IFRS endorsed for use in the EU (to satisfy EU law) and one prepared in accordance with IFRS published by the IASB (to satisfy the SEC's requirements).

We therefore request that the SEC gives consideration to how it might accommodate EU registrants that may experience such difficulties.

Please feel free to contact me if you wish to discuss our comments.

Yours faithfully

A handwritten signature in black ink, appearing to read 'm. smith', written in a cursive style.

Michael Smith
Group Chief Accountant