

## 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