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December 9, 1999

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue N.W.  
Washington D.C. 20210

Dear Madam Secretary:

1/195

Conopco, Inc., 390 Park Avenue, New York, NY 10022 is the sponsor of the HPC – USA Excess Savings Plan. Unilever's EIN is 13-1840427. This plan is maintained primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees.

Approximately 195 employees participate in the HPC – USA Excess Savings Plan.

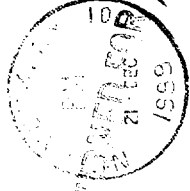
Please consider this letter to be Conopco's filing for this plan as required under the Employee Retirement Income Security Act of 1974, as amended, and applicable regulations.

Very truly yours,

*Stephen Y. Pass*



Unilever United States, Inc.  
Lever House  
390 Park Avenue  
New York, New York  
10022-4698



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