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Decmeber 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:

Unilever United States, Inc., 390 Park Avenue, New York, NY 10022 is the sponsor of the UNICare Retirement Preservation Plan, the UNICare Savings Preservation Plan and the Unilever United States, Inc. Deferred Compensation Plan. Unilever's EIN is 13-2915928. These plans are maintained primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees.

Approximately 300 employees participate in the UNICare Retirement Preservation Plan, 195 employees participate in the UNICare Savings Preservation Plan and 300 employees participate in the Unilever United States, Inc. Deferred Compensation Plan.

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

Very truly yours,

A handwritten signature in cursive script, appearing to read 'Stephen G. Pan'.



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



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