



October 14th, 2004

To whom it may concern:


Starting July 12th, 2004 the services of London Consulting Group were contracted to support the implementation of Sarbanes-Oxley compliance for Unilever de Puerto Rico. The specific scope of work centered on section 404 with particular focus on the creation of flowcharts, narratives, and control listings in efforts to establish the risks and controls over Financial Reporting.

The London Team went through short but intensive training by both Unilever management and E&Y to fully understand the scope and deliverables. The process entailed a series of detailed interviews with the key process owners to obtain the appropriate level of information to establish a flowchart and narrative of the process. The London team then prepared a Risk and Control Matrix used for identifying and classifying potential risks to the financial reports and the suggested controls for mitigation. The final step involved detailing out the controls as identified.

The on-time completion of the "documentation process" was possible because of the dedication of London's team and the smooth integration with Unilever de PR and Ernst & Young personnel. This process was successful in identifying potential areas of improvement in our financial processes. The project was completed on August 27th, 2004.

We fully recommend the services of London Consulting Group as experts on work process analysis and documentation.

Sincerely,



Robert Glashow
Commercial Director

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