March 23, 2007

By Facsimile and US Mail

Mr. Nicholas C. Rose Finance Director Diageo plc 8 Henrietta Place London, W1G 0NB England

Re: Diageo plc

Form 20-F for the fiscal year ended June 30, 2006

Filed September 25, 2006

File No.1-10691

Dear Mr. Rose:

We have completed our review of your Form 20-F and have no further comments at this time.

Sincerely,

Michael Moran Branch Chief