



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

August 11, 2020

Kathryn Mikells  
Chief Financial Officer  
Diageo plc  
Lakeside Drive, Park Royal  
London NW10 7HQ, England

**Re: Diageo plc**  
**Registration Statement on Form F-3**  
**Filed August 7, 2020**  
**File No. 333-242234**

Dear Ms. Mikells:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Sergio Chinos, Staff Attorney, at (202) 551-7844 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing