



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4628

January 5, 2016

Via E-mail

Jamere Jackson
Chief Financial Officer
Nielsen Holdings plc
85 Broad Street
New York, NY 10004

**Re: Nielsen Holdings plc (f/k/a Nielsen N.V.)
10-K for Fiscal Year Ended December 31, 2014
Filed February 20, 2015
File No. 1-35042**

Dear Mr. Jackson

We refer you to our comment letter dated December 10, 2015, regarding business contacts with Sudan and Syria. We have completed our review of this subject matter. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief
Office of Global Security Risk

cc: Barbara Jacobs
Assistant Director

Eric Dale
Chief Legal Officer
Nielsen Holdings plc