



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4628

April 18, 2018

Via E-mail

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

**Re: Nielsen Holdings plc**  
**10-K for Fiscal Year Ended December 31, 2017**  
**Filed February 08, 2018**  
**File No. 1-35042**

Dear Mr. Jackson:

We refer you to our comment letter dated March 26, 2018, regarding business contacts with Sudan and Syria. We have completed our review of this subject matter. 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.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Barbara Jacobs  
Assistant Director  
Division of Corporation Finance

S. Scott Anderson  
Vice President, Assistant Global Controller  
Nielsen Holdings plc