



DIVISION OF
CORPORATION FINANCE

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

May 13, 2020

Christopher Taft
Senior Vice President and Corporate Controller
Nielsen Holdings plc
85 Broad Street
New York, NY 10004

Re: Nielsen Holdings plc
Form 10-K for the Fiscal Year Ended December 31, 2019
File No. 001-35042

Dear Mr. Taft:

We have completed our review of your filing. 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,

Division of Corporation Finance
Office of Trade & Services