



DIVISION OF
CORPORATION FINANCE

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

July 29, 2022

Brian McNamara
Chief Executive Officer
Haleon plc
Building 5, First Floor, The Heights
Weybridge, Surrey, KT13 0NY
United Kingdom

Re: Haleon plc
Registration Statement on Form F-1
Filed July 28, 2022
File No. 333-266358

Dear Mr. McNamara:

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 Abby Adams at (202) 551-6902 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: John-Horsfield Bradbury