



DIVISION OF
CORPORATION FINANCE

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

May 31, 2024

Tobias Hestler
Chief Financial Officer
Haleon plc
Building 5, First Floor
The Heights
Weybridge
KT13 0NY
United Kingdom

Re: Haleon plc
Form 20-F filed March 15, 2024
File No. 001-41411

Dear Tobias Hestler:

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 Industrial Applications and
Services