

Mail Stop 3561

March 23, 2007

By Facsimile and US Mail

Mr. Nicholas C. Rose
Finance Director
Diageo plc
8 Henrietta Place
London, W1G 0NB
England

Re: Diageo plc
Form 20-F for the fiscal year ended June 30, 2006
Filed September 25, 2006
File No.1-10691

Dear Mr. Rose:

We have completed our review of your Form 20-F and have no further comments at this time.

Sincerely,

Michael Moran
Branch Chief