



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

February 18, 2010

Via U.S. Mail and Facsimile (44 20 7927 4600)

NC Rose  
Chief Financial Officer  
Diageo plc  
8 Henrietta Place  
London  
W1G 0NB, England

**Re: Diageo plc**  
**Form 20-F for the Fiscal Year Ended June 30, 2009**  
**Filed September 11, 2009**  
**File No. 1-10691**  
**Response Letter Filed January 29, 2010**

Dear Mr. Rose:

We refer you to our comment letter dated December 16, 2009 regarding possible business contacts with Cuba and Sudan. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief  
Office of Global Security Risk

cc: John Reynolds  
Assistant Director  
Division of Corporation Finance