



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

DIVISION OF
CORPORATION FINANCE

January 26, 2011

Mr. Paul S. Walsh
Chief Executive Officer
Diageo plc
Lakeside Drive, Park Royal
London NW10 7HQ, England

Re: Diageo plc
June 30, 2010 Form 20-F
Filed September 14, 2010
File No. 001-10691

Dear Mr. Walsh:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Tia Jenkins
Senior Assistant Chief Accountant
Office of Beverages, Apparel and
Health Care Services