



DIVISION OF  
CORPORATION FINANCE

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

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