



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

March 8, 2016

Via E-mail  
Ivan Menezes  
Chief Executive  
Diageo plc  
Lakeside Drive  
Park Royal  
London NW 10 7HQ  
England

**Re: Diageo plc**  
**20-F for Fiscal Year Ended June 30, 2015**  
**Filed August 11, 2015**  
**File No. 1-10691**

Dear Mr. Menezes:

We refer you to our comment letter dated February 9, 2016, regarding business contacts with Sudan and Syria. We have completed our review of this subject matter. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

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cc: John Reynolds  
Assistant Director  
Division of Corporation Finance

Paul D. Tunnacliffe  
Company Secretary  
Diageo plc

Richard C. Morrissey  
Sullivan & Cromwell LLP