



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

Ivan Menezes
Diageo plc
March 8, 2016
Page 2

cc: John Reynolds
Assistant Director
Division of Corporation Finance

Paul D. Tunnacliffe
Company Secretary
Diageo plc

Richard C. Morrissey
Sullivan & Cromwell LLP