



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

March 23, 2018

Via Email
Ms. Kathryn Mikells
Chief Financial Officer
Diageo plc
Lakeside Drive
Park Royal
London NW10 7HQ
England

Re: Diageo plc
Form 20-F for the Fiscal Year Ended June 30, 2017
Filed August 8, 2017
File No. 1-10691

Dear Ms. Mikells:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Joel Parker

Joel Parker
Senior Assistant Chief Accountant
Office of Beverages, Apparel, and
Mining