



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4628

April 24, 2019

Via E-mail

Ivan Menezes  
Chief Executive Officer  
Diageo PLC  
Lakeside Drive  
Park Royal, London, NW10 7HQ, England

**Re: Diageo PLC**  
**20-F for Fiscal Year Ended June 30, 2018**  
**August 6, 2018**  
**File No. 1-10691**

Dear Mr. Menezes:

We refer you to our comment letter dated March 29, 2019, regarding business contacts with North Korea, Sudan and Syria. We have completed our review of this subject matter. 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/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: John Reynolds  
Assistant Director  
Division of Corporation Finance

Siobhan Moriarty  
Diageo

Evan Scott Simpson  
Sullivan & Cromwell LLP