



DIVISION OF  
CORPORATION FINANCE

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

April 19, 2024

Lavanya Chandrashekar  
Chief Financial Officer  
Diageo plc  
16 Great Marlborough Street  
London W1F 7HS, England

**Re: Diageo plc**  
**Form 20-F for the fiscal year ended June 30, 2023**  
**Filed August 3, 2023**  
**File No. 001-10691**

Dear Lavanya Chandrashekar:

We have completed our review of your filing. 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,

Division of Corporation Finance  
Office of Manufacturing