



DIVISION OF  
CORPORATION FINANCE

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

May 31, 2024

Tobias Hestler  
Chief Financial Officer  
Haleon plc  
Building 5, First Floor  
The Heights  
Weybridge  
KT13 0NY  
United Kingdom

**Re: Haleon plc**  
**Form 20-F filed March 15, 2024**  
**File No. 001-41411**

Dear Tobias Hestler:

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 Industrial Applications and  
Services