



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