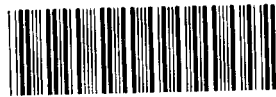


Paras Madho
Manager
Securities Operations

New York Stock Exchange, Inc.
20 Broad Street
New York, NY 10005



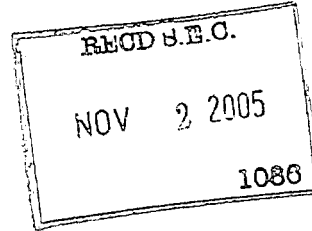
05069262

tel: 212.656.5026
fax: 212.656.5893
pmadho@nyse.com

1-31935

CERTNYS
NYSE

November 2, 2005



Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531 – STOP 1004
100 F Street, NE
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Diageo Finance B.V., 5.30% Guaranteed Notes due 2015 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on November 2, 2005. Tentative listing date – November 3, 2005.

Sincerely,

Paras Madho

PROCESSED

NOV 03 2005

THOMSON
FINANCIAL

267377