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Washington, DC 20549

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May 14, 2010



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Ms. Velma T. Smith
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, **DIAGEO CAPITAL PLC, 4.828% Notes due 2020**, and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on May 14, 2010. Tentative listing date – May 17, 2010.

Sincerely,