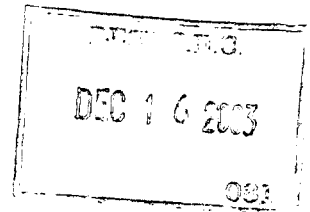


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*Cert NYS*  
**NYSE**



*1-31935*



December 16, 2003

Mr. Brian Johnson  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 1004 -- STOP/1-4  
450 Fifth Street, NW  
Judiciary Plaza  
Washington, DC 20549

**PROCESSED**  
**DEC 22 2003**  
**THOMSON FINANCIAL**

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., 3.00% Notes due 2006 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on December 16, 2003. Tentative listing date – December 17, 2003.

Sincerely,

*Paras Maano*