

Apr-14-04 12:29 From-
Manager
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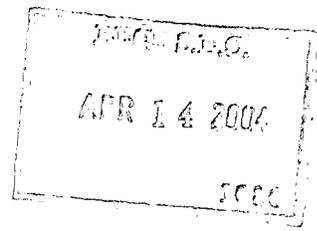
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1-31935



April 14, 2004



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

APR 19 2004

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., 3.875% Notes due 2011 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on April 14, 2004. Tentative listing date – April 15, 2004.

Sincerely,