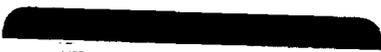


Paras Madho
Manager
Securities Operations

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

tel: 212.656.5026
fax: 212.656.5893
pmadho@nyse.com

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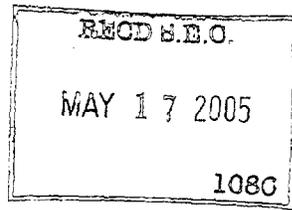


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May 17, 2005



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 Capital plc, 4.375% Guaranteed Notes due 2010 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on May 17, 2005. Tentative listing date - Not yet determined.

Sincerely,

Paras Madho

PM

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MAY 18 2005
THOMSON
FINANCIAL