



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

Mail Stop 3720

December 11, 2007

**Via U.S. Mail and Fax**

Andy Halford  
Chief Financial Officer  
Vodafone Group Plc  
Vodafone House, The Connection  
Newbury, Berkshire, RG14 2FN, England

**RE: Vodafone Group Public Limited Company  
Form 20-F for the fiscal year ended March 31, 2007  
Filed June 14, 2007  
File No. 001-10086**

Dear Mr. Halford:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director