



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