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June 8, 2006

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Division of Corporation Finance  
Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549  
United States of America

Ladies and Gentleman:

We refer to the letter dated June 8, 2006 from Linklaters (the "Letter") to you on behalf of Vodafone Group Public Limited Company (the "Company"). In the Letter, Linklaters requests, among other things, that the staff of the Division of Corporation Finance grant exemptive relief from the requirements of Rule 13e-4(f)(8)(i) and (ii) if U.S. Shareholders and holders of Existing ADRs automatically receive the Initial B Share Dividend in accordance with the terms and conditions of the B Shares and do not have the ability to elect from among the B Share Alternatives. We are acting as special U.S. tax counsel to the Company. This letter is rendered at your request solely in connection with the

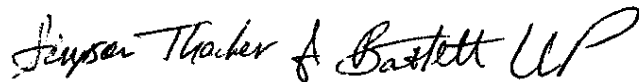
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Letter. Capitalized terms used herein without definition have the meanings ascribed to them in the Letter.

We hereby consent to the use of our name in Section 2.4.3 of the Letter. In addition, we hereby advise you that, assuming the accuracy of the description of the Return of Capital contained in the Letter, we believe the statements made in Section 2.4.3 of the Letter, insofar as they constitute summaries of matters of U.S. federal income tax law and regulations or legal conclusions with respect thereto, constitute accurate summaries of the matters described therein in all material respects. We note, however, that the statements relating to U.S. federal income tax law contained in Section 2.4.3 of the Letter are a brief summary only and should not be construed as a comprehensive description of all relevant tax issues.

We do not express any belief, view, or opinion herein concerning any law other than the U.S. federal income tax law.

Very truly yours,

A handwritten signature in black ink, appearing to read "Simpson Thacher & Bartlett LLP", written in a cursive style.

**SIMPSON THACHER & BARTLETT LLP**