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Vivo Participacoes S.A.  
Form 424B3  
April 05, 2006

THE BANK OF NEW YORK  
NEW YORKS FIRST BANK FOUNDED 1784 BY ALEXANDER  
HAMILTON  
101 BARCLAY STREET, NEW YORK, N.Y. 10286  
AMERICAN DEPOSITARY RECEIPTS

April 5, 2005

U.S. Securities & Exchange Commission  
450 Fifth Street, N.W.  
Washington, D.C. 20549  
Attn.: Document Control

Re: American Depositary Shares evidenced by  
American Depositary Receipts representing  
nonvoting preferred shares of Telesp Celular  
Participacoes S.A. Form F6, Registration No.  
333100644 and 3339470.

Ladies and Gentlemen:  
Pursuant to Rule 424b3 under the Securities Act  
of 1933, as amended, on behalf of The Bank of  
New York, as Depositary for securities against  
which American Depositary Receipts are to be  
issued, we attach a copy of the new prospectus  
Prospectus reflecting a change in the number of  
shares represented by each American Depositary  
Share.

As required by Rule 424e, the upper right hand  
corner of the cover page has a reference to Rule  
424b3 and to the file number of the registration  
statement to which the Prospectus relates.

Pursuant to Section III B of the General  
Instructions to the Form F6 Registration  
Statement, the Prospectus consists of the revised  
form of ADR certificate.

Please contact me with any questions or  
comments on 212 8154831.

Very truly yours,  
Monica Vieira  
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Encl.  
cc: Paul Dudek, Esq.