

January 31, 2007

Mail Stop 3561

Mark Armour
Chief Financial Officer
Reed Elsevier
1-3 Strand
London WC2N 5JR
England

**RE: Reed Elsevier PLC and Reed Elsevier NV (the Company)
File No. 001-13334 and 001-13688
Form 20-F: For the Fiscal Year Ended December 31, 2005**

Dear Mr. Armour:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Michael Fay
Branch Chief