



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 0407

February 21, 2007

Via U.S. Mail and Fax (011 44 1293 767994)

Mr. Eric Hutchinson  
Chief Financial Officer  
Spirent Communications PLC  
Spirent House  
Crawley Business Quarter  
Fleming Way, Crawley  
West Sussex RH10 9QL  
United Kingdom

**RE: Spirent Communications PLC  
Form 20-F for the fiscal year ended December 31, 2005  
Filed June 29, 2006  
File No. 1-15206**

Dear Mr. Hutchinson:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

/s/ Kyle Moffatt for

Larry Spigel  
Assistant Director