

Via U.S. Mail and Fax
Mr. Eric G. Hutchinson
Chief Financial Officer
Spirent PLC
Spirent House
Crawley Business Quarter
Fleming Way, Crawley
West Sussex RH10 9QL
United Kingdom

September 21, 2005

RE: Spirent PLC
Form 20-F for the fiscal year ended December 31, 2004
File No. 001-15206

Dear Mr. Hutchinson:

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 Spirgel
Assistant Director

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

DIVISION OF
CORPORATION FINANCE