



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