



DIVISION OF
CORPORATION FINANCE

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

November 7, 2012

Via E-mail

M H Armour
Chief Financial Officer
Reed Elsevier PLC and Reed Elsevier NV
1-3 Strand
London WC2N 5JR
England

**Re: Reed Elsevier PLC
Form 20-F for Fiscal Year Ended December 31, 2011
Filed March 12, 2012
File No. 001-13334
Reed Elsevier NV
Form 20-F for Fiscal Year Ended December 31, 2011
Filed March 12, 2012
File No. 001-13688**

Dear Mr. Armour:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Lyn Shenk

Lyn Shenk
Branch Chief