



DIVISION OF
CORPORATION FINANCE

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

July 23, 2013

Via E-mail

D J Palmer

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, 2012
Filed March 12, 2013
File No. 001-13334
Reed Elsevier NV
Form 20-F for Fiscal Year Ended December 31, 2012
Filed March 12, 2013
File No. 001-13688

Dear Mr. Palmer:

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 filings 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 filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Lyn Shenk

Lyn Shenk
Branch Chief