

January 27, 2009

Mail Stop 4561

Mr. Brian Goggin  
Chief Executive Officer  
The Governor and Company of the Bank of Ireland  
Lower Bagot Street  
Dublin 2, Ireland

**Re: The Governor and Company of the Bank of Ireland  
Form 20-F for Fiscal Year Ended March 31, 2008  
Filed July 8, 2008  
File Number: 001-14452**

Dear Mr. Goggin:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

John P. Nolan  
Senior Assistant Chief Accountant