

April 20, 2007

Room 4561

Mr. Peter Zotto
Chief Executive Officer
IONA Technologies PLC
200 West Street, 4th Floor
Waltham, MA 02451

**Re: IONA Technologies PLC
Form 20-F for the Fiscal Year Ended December 31, 2005
Filed April 19, 2006
Form 6-K Filed July 20, 2006
Form 6-K Filed August 15, 2006
File No. 000-29154**

Dear Mr. Zotto:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Brad Skinner
Accounting Branch Chief