

April 20, 2007

Room 4561

Mr. Peter Zotto  
Chief Executive Officer  
IONA Technologies PLC  
200 West Street, 4<sup>th</sup> 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