



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
CF/AD5
100 F STREET, NE
WASHINGTON, D.C. 20549-3561

DIVISION OF
CORPORATION FINANCE

February 22, 2008

Via Facsimile

Howard Millar
Deputy Chief Executive and Chief Financial Officer
Ryanair Holdings plc
c/o Ryanair Limited
Corporate Head Office
Dublin Airport
County Dublin, Ireland

RE: Ryanair Holdings plc
Form 20-F for the Year Ended March 31, 2007
File Number: 000-29304

Dear Mr. Millar:

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

Sincerely,

Michael Fay
Branch Chief