

Mail Stop 4561

March 11, 2009

Joseph Seery
Vice President Finance, Group
Trintech Group PLC
Block C, Central Park
Leopardstown, Dublin 18, Ireland

Re: Trintech Group PLC
Form 20-F for Fiscal Year Ended January 31, 2008
Filed June 13, 2008
File No. 000-30320

Dear Mr. Seery:

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

Sincerely,

Mark Kronforst
Accounting Branch Chief