

Via Facsimile and U.S. Mail
Mail Stop 6010

October 27, 2006

Mr. Shane Cooke
Executive VP and CFO
Elan Corporation, plc
Treasury Building
Lower Grand Canal Street
Dublin 2, Ireland

Re: Form 20-F for Fiscal Year Ended December 31, 2005
Filed March 30, 2006
File No. 1-13896

Dear Mr. Cooke:

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

Sincerely,

Joseph Roesler
Accounting Branch Chief