

Via Facsimile and U.S. Mail
Mail Stop 4720

August 3, 2009

Shane Cooke
Executive Vice President and
Chief Financial Officer
Elan Corporation, plc
Treasury Building, Lower Grand Canal Street
Dublin 2, Ireland

Re: Elan Corporation, plc
Form 20-F for the Fiscal Year Ended December 31, 2008
Filed February 26, 2009
File Number: 001-13896

Dear Mr. Cooke:

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

Sincerely,

Joel Parker
Branch Chief