

September 25, 2008

Mail Stop 4561

Mr. Eugene Sheehy
Chief Executive Officer
Allied Irish Banks, p.l.c.
Bankcentre, Ballsbridge
Dublin 4, Ireland

**Re: Allied Irish Banks, p.l.c.
Form 20-F for Fiscal Year Ended December 31, 2007
Filed May 7, 2008
File Number: 001-10284**

Dear Mr. Sheehy:

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

Sincerely,

John P. Nolan
Senior Assistant Chief Accountant