



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

January 22, 2010

*By U.S. Mail and facsimile (353) 1 6609137*

Liam Kinsella  
Company Secretary  
Allied Irish Banks PLC  
Bankcentre, Ballsbridge  
Dublin 4, Ireland

**Re: Allied Irish Banks, PLC**  
**Form 20-F for fiscal year ended December 31, 2008**  
**File Number 01-10284**

Dear Mr. Kinsella:

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

Sincerely,

Eric Envall  
Staff Attorney