



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

DIVISION OF  
CORPORATION FINANCE

January 31, 2011

Allied Irish Banks, p.l.c.  
Mr. Colm Doherty  
Group Managing Director  
Bankcenter, Ballsbridge  
Dublin 4, Ireland

**Re: Allied Irish Banks, p.l.c.**  
**Form 20-F for the Fiscal Year Ended December 31, 2009**  
**Filed March 8, 2010**  
**File No. 001-10284**

Dear Mr. Doherty:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Amit Pande  
Accounting Branch Chief