



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0306

October 24, 2013

James Murphy
Head of Finance Services
Allied Irish Banks, plc
Bankcentre
Ballsbridge
Dublin 4
Republic of Ireland

**Re: Allied Irish Banks, plc
Form 20-F for Fiscal Year Ended
December 31, 2012
Filed April 23, 2013
File No. 001-10284**

Dear Mr. Murphy:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ John Spitz

John Spitz
Senior Staff Accountant