

Via Facsimile and U.S. Mail
Mail Stop 6010

February 21, 2007

Rory Nealon
Director/Chief Financial Officer
Trinity Biotech plc
IDA Business Park
Bray, CO. Wicklow, Ireland

Re: Trinity Biotech plc
Form 20-F for Fiscal Year Ended December 31, 2005
Filed March 31, 2006
File No. 000-22320

Dear Mr. Nealon:

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

Sincerely,

Jim Atkinson
Accounting Branch Chief