



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

DIVISION OF  
CORPORATION FINANCE

January 11, 2011

Mr. Ronan O’Caoimh  
Chief Executive Officer  
Trinity Biotech, Plc.  
IDA Business Park  
Bray, Co. Wicklow, Ireland

**Re: Trinity Biotech, Plc.  
Form 20-F for Fiscal Year Ended December 31, 2009  
File No. 000-22320**

Dear Mr. O’Caoimh:

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

Sincerely,

Melissa Rocha  
Accounting Branch Chief